

**GENERAL SALES TAX ACT (EXCERPT)**  
**Act 167 of 1933**

**205.54b Deductible sales of gasoline; statement of transferee.**

Sec. 4b. Any taxpayer, who does not include in the amount of his gross proceeds used for the computation of the tax on sales of gasoline pursuant to the provisions of subdivision (f) of section 4a by reason of the filing with him by the transferee of a statement in a form approved by the department of revenue, shall not hereafter be subject to the requirements of this act as to any portion of such sales of gasoline which are not used by the transferee for the purposes described in said statement: Provided, That this section shall also apply to and be effective in relation to similar transactions of the taxpayer subsequent to January 1, 1949.

**History:** Add. 1955, Act 131, Imd. Eff. June 7, 1955.