

**USE TAX ACT (EXCERPT)**  
**Act 94 of 1937**

**205.94/ Storage, use, or consumption of rail freight or passenger cars, locomotives or other rolling stock, roadway machines and certain work equipment; applicability of tax; exception.**

Sec. 41. The tax levied under this act does not apply to the storage, use, or consumption of rail freight or passenger cars, locomotives or other rolling stock, roadway machines and work equipment primarily of a flanged wheel nature, accessories, attachments including parts and materials used for repair, lubricants, or fuel, used in rail operations. This exemption does not include vehicles licensed and titled for use on public highways.

**History:** Add. 1993, Act 239, Imd. Eff. Nov. 15, 1993.