

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1032 Use of motor fuel for nontaxable purpose; refund.

Sec. 32. If a person pays the tax imposed by this act and uses the motor fuel for a nontaxable purpose as described in sections 33 to 47, the person may seek a refund of the tax. To obtain a refund, the person shall comply with the requirements set forth in section 48.

History: 2000, Act 403, Eff. Apr. 1, 2001.