

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1039 Tax refund on motor fuel or leaded racing fuel used in husbandry implement or other nonhighway purpose.

Sec. 39. An end user may seek a refund for tax paid under this act on motor fuel or leaded racing fuel used in an implement of husbandry or otherwise used for a nonhighway purpose not otherwise expressly exempted under this act. However, a person shall not seek and is not eligible for a refund for tax paid on gasoline or leaded racing fuel used in a snowmobile, off-road vehicle, or vessel as defined in the natural resources and environmental protection act, 1994 PA 451, MCL 324.101 to 324.90106.

History: 2000, Act 403, Eff. Apr. 1, 2001;—Am. 2006, Act 277, Eff. Jan. 1, 2004.

Compiler's note: Enacting section 1 of Act 277 of 2006 provides:

"Enacting section 1. This amendatory act shall be retroactively applied to January 1, 2004 but shall not authorize refunds other than to an end user for taxes previously paid."