

**MOTOR FUEL TAX ACT (EXCERPT)**  
**Act 403 of 2000**

**207.1041 Tax refund on gasoline used in community action agency vehicle.**

Sec. 41. An end user may seek a refund for tax paid under this act on gasoline used in a passenger vehicle of a capacity of 5 or more under a municipal franchise, license, permit, agreement, or grant, respectively, a person operating a passenger vehicle for the transportation of school students under a certificate of authority issued by the state transportation department pursuant to section 5 of article II of the motor carrier act, 1933 PA 254, MCL 476.5, and a community action agency as described in former title II of the economic opportunity act of 1964, Public Law 88-452, which are not a part or division of a political subdivision of this state. A community action agency shall make the refund a state-contributed nonfederal share to grants received by the community action agency from the community services administration under former title II of the economic opportunity act of 1964.

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