

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

**207.1042 Tax refund on diesel fuel used for motor bus.**

Sec. 42. An end user may seek a refund for tax paid under this act on diesel fuel used in a passenger vehicle of a capacity of 10 or more under a certificate of authority issued by the state transportation department, or under a municipal franchise, license, permit, agreement, or grant, respectively, and operating over regularly traveled routes expressly provided for in the certificate of convenience and necessity, or municipal franchise, license, permit, agreement, or grant. A refund provided under this section to a state certificated operator of an intercity motor bus shall apply only to those gallons of diesel motor fuel producing mileage traveled by each intercity motor bus over regular routes or on charter trips or portions of charter trips within this state.

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