

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1047 Tax refund; time of filing.

Sec. 47. A person may otherwise seek a refund for tax paid under this act on motor fuel pursuant to section 30 of 1941 PA 122, MCL 205.30. However, the claim for refund shall be filed within 18 months after the date the motor fuel was purchased.

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