

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

**207.1099 Cross-border movement of motor fuel; compact.**

Sec. 99. If the second state or country involved in a cross-border movement of motor fuel has entered into a compact with this state, the person diverting the fuel shall pay the tax or seek a refund only upon the difference in the amount of tax due in the 2 jurisdictions. The person shall provide notice of the payment made or refund sought to both jurisdictions upon proof of payment to the destination state. The department shall periodically determine procedures for making the adjustment described in this subsection and shall keep and make available a list of those states, provinces, or countries which are members of the compact.

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