

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

**207.1145 Administration of taxes.**

Sec. 145. The taxes under this act shall be administered pursuant to 1941 PA 122, MCL 205.1 to 205.31, and this act. In case of conflict between 1941 PA 122 and this act, this act shall prevail.

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