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

## 207.1149 Tax credit; ineligibility.

Sec. 149. Except as provided in section 16, a licensee under this act or any other person is not entitled to a credit against the tax imposed by this act for tax the licensee or person has paid but that has not been collected from a purchaser of the motor fuel.

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