MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1036 Tax refund on motor fuel acquired by licensed exporter.

Sec. 36.

A licensed exporter may seek a refund for tax paid under this act on motor fuel acquired by the licensed exporter on which the tax imposed by this act has previously been paid or accrued and that was subsequently exported by transport truck by or on behalf of the licensed exporter in a diversion across state boundaries properly reported under section 108.

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