

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1043 Tax deduction for stored motor fuel exported by transport truck.

Sec. 43.

A licensed exporter may claim a deduction for tax paid under this act on motor fuel that was placed into storage in this state and was subsequently exported by transport truck or tank wagon by or on behalf of a licensed exporter if both of the following requirements are met:

- (a) Proof of export is available in the form of a destination state shipping paper that was acquired by a licensed exporter.
- (b) The motor fuel is fuel as to which the tax imposed by this act had previously been paid or accrued.

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