

**GENERAL SALES TAX ACT (EXCERPT)**  
**Act 167 of 1933**

**205.56b Returned goods or motor vehicle; tax credit.**

Sec. 6b. A taxpayer may claim a credit or refund for returned goods or a refund less an allowance for use made for a motor vehicle returned under 1986 PA 87, MCL 257.1401 to 257.1410, as certified by the manufacturer on a form provided by the department.

**History:** Add. 2004, Act 173, Eff. Sept. 1, 2004.