

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

***** 207.1038 THIS SECTION IS REPEALED BY ACT 176 OF 2015 EFFECTIVE JANUARY 1, 2017

207.1038 Sale of tax-free undyed diesel fuel; deduction.

Sec. 38. A retail diesel dealer may claim a refund for tax paid under this act on sales of undyed diesel fuel in amounts of 100 gallons or less sold tax-free for a nontaxable purpose. If a sale of undyed diesel fuel for a nontaxable purpose exceeds 100 gallons, tax shall be charged and collected by the retail diesel dealer, and the end user may file a claim for a refund. A sale for a nontaxable purpose shall meet the invoicing requirement of the department.

History: 2000, Act 403, Eff. Apr. 1, 2001;—Am. 2002, Act 668, Eff. Apr. 1, 2003.