

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

**207.1039 Tax refund on motor fuel or leaded racing fuel used in husbandry implement or other nonhighway purpose.**

Sec. 39.

An end user may seek a refund for tax paid under this act on motor fuel or leaded racing fuel used in an implement of husbandry or otherwise used for a nonhighway purpose not otherwise expressly exempted under this act. However, a person shall not seek and is not eligible for a refund for tax paid on gasoline or leaded racing fuel used in a snowmobile, off-road vehicle, or vessel as defined in the natural resources and environmental protection act, 1994 PA 451, MCL 324.101 to 324.90106.

**History:** 2000, Act 403, Eff. Apr. 1, 2001 ;-- Am. 2006, Act 277, Eff. Jan. 1, 2004

**Compiler's Notes:** Enacting section 1 of Act 277 of 2006 provides: "Enacting section 1. This amendatory act shall be retroactively applied to January 1, 2004 but shall not authorize refunds other than to an end user for taxes previously paid."