

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1045 Tax refund for common fuel supply tank propelling vehicle and operating attached equipment.

Sec. 45.

(1) An end user operating a motor vehicle with a common fuel supply tank from which motor fuel or alternative fuel is used both to propel the vehicle and to operate attached equipment may seek a refund for tax paid under this act on motor fuel or alternative fuel consumed from that fuel supply tank in the amount of 15% of the tax paid.

(2) Notwithstanding subsection (1), an end user operating a motor vehicle with a common fuel supply tank from which motor fuel or alternative fuel is used both to propel the vehicle and to operate attached equipment may seek a refund for tax paid under this act on motor fuel or alternative fuel consumed from that fuel supply tank in an amount that is more than 15% of the tax paid if the operator provides evidence to the department that a refund or deduction of more than 15% is justified. The department shall determine the evidence that is necessary under this section to justify a refund of more than 15% of the tax paid.

(3) A refund provided under this section only applies to a motor vehicle that is used by the end user exclusively for business or other commercial purposes and does not apply to an automobile whether or not it is used by the end user for business or other commercial purposes.

(4) If the department determined before April 1, 2001 that a class of motor vehicles with attached equipment was eligible for a motor fuel refund in an amount different than 15% of the tax paid, that percentage applies to those motor vehicles on and after April 1, 2001 unless, following notice and hearing, a later determination under subsection (2) is made.

(5) As used in this section:

(a) "Alternative fuel" means that term as defined in section 151.

(b) "Attached equipment" means equipment used by the end user in the regular course of his or her business that is powered by motor fuel or alternative fuel from the common fuel supply tank. Attached equipment includes, but is not limited to, certain pumping, spraying, seeding, spreading, shredding, lifting, winching, dumping, cleaning, mixing, processing, and refrigeration equipment. Attached equipment does not include a heater, air conditioner, radio, or any other equipment that is used in the cab of the motor vehicle and does not include any other equipment that the department reasonably determines does not meet this definition.

History: 2000, Act 403, Eff. Apr. 1, 2001 ;-- Am. 2015, Act 176, Eff. Jan. 1, 2017

Compiler's Notes: Enacting section 2 of Act 468 of 2014 provides: "Enacting section 2. This amendatory act does not take effect unless House Joint Resolution UU of the 97th Legislature becomes a part of the state constitution of 1963 as provided in section 1 of article XII of the state constitution of 1963." House Joint Resolution UU was presented to the electors as Proposal 15-1 at the May 5, 2015 special election. The proposal to amend the constitution was not approved by the voters and Act 468 of 2014 does not go into effect.