

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

**207.1026 Presumption as to use or consumption of motor fuel on public roads or highways.**

Sec. 26.

(1) Except as otherwise provided in section 32, there is an irrebuttable presumption that all motor fuel delivered in this state into the fuel supply tank of a motor vehicle licensed or required to be licensed for use on the public roads or highways of this state is to be used or consumed on the public roads or highways in this state for producing or generating power for propelling the motor vehicle. This presumption does not apply to that portion of the motor fuel used or consumed by a commercial motor vehicle outside of this state.

(2) There is a rebuttable presumption, subject to proof of exemption under this act, that all motor fuel removed from a terminal in this state, or imported into this state other than by a bulk transfer within the bulk transfer/terminal system or delivered into an end user's storage tank, is to be used or consumed on the public roads or highways in this state in producing or generating power for propelling motor vehicles. This presumption does not apply to that portion of the motor fuel used or consumed by a licensed commercial motor vehicle outside of this state.

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