

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

\*\*\*\*\* 207.1040.amended THIS AMENDED SECTION IS EFFECTIVE JANUARY 1, 2017 \*\*\*\*\*

**207.1040.amended Tax refund on contaminated, lost, or destroyed motor fuel or alternative fuel; exception.**

Sec. 40. (1) A person may seek a refund for tax paid under this act on motor fuel or alternative fuel that is 1 or more of the following:

(a) Accidentally contaminated by dye or another contaminant, including but not limited to gasoline that is mixed with diesel fuel, if the resulting product cannot be used to operate a motor vehicle on the public roads or highways without violating this act or other state or federal law.

(b) Accidentally lost or destroyed as a direct result of a sudden and unexpected casualty loss.

(2) The refund described in subsection (1) does not apply if the person seeking the refund has been reimbursed for the cost of the tax by any person, including, but not limited to, an insurance company, for the loss or contamination. If a person seeking a refund under this section is reimbursed for any amount, that person shall demonstrate to the department that the amount reimbursed does not include tax paid under this act on the motor fuel or alternative fuel in order to be eligible for the refund.

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

**Compiler's note:** 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.