

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

**207.1033 Use of motor fuel for nonhighway purposes; refund not applicable for snowmobile, off-road vehicle, or certain vessel.**

Sec. 33.

An end user may seek a refund for tax paid under this act on motor fuel used by the person for nonhighway purposes. However, a person shall not seek and is not eligible for a refund for tax paid on motor 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