

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

**207.1034 Government owned, leased, or operated vehicle; refund or deduction on gasoline or diesel fuel sold tax-free.**

Sec. 34.

A person may seek a refund or claim a deduction for tax paid under this act on gasoline or diesel fuel that is sold tax-free by the person seeking the refund or claiming the deduction to the federal government, the state government, or a political subdivision of the state for use in a motor vehicle owned and operated or leased and operated by the federal government, state government, or a political subdivision of the state. However, if the purchase of motor fuel is charged to a credit card issued to an eligible government entity, the issuer of the card shall bill the government entity without the tax and seek a refund.

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