

**STREAMLINED SALES AND USE TAX REVENUE EQUALIZATION ACT (EXCERPT)**  
**Act 175 of 2004**

**205.184a Component, part, or battery for heavy earthmoving equipment; tax credit on core charge attributable to recycling fee, deposit, or disposal fee; refund.**

Sec. 14a.

A person who paid sales tax on a core charge attributable to a recycling fee, deposit, or disposal fee for a component, part, or battery for heavy earthmoving equipment may calculate a credit and seek a refund from the department under this act in an amount equal to the sales tax paid.

**History:** Add. 2010, Act 333, Imd. Eff. Dec. 21, 2010