

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

**207.1035 School bus owned, operated, or leased by educational institution; refund or deduction on gasoline or diesel fuel sold tax-free.**

Sec. 35.

A person may seek a refund or claim a deduction for tax paid under this act on motor fuel that is sold tax-free by the person seeking the refund or claiming the deduction to a nonprofit, private, parochial, or denominational school, college, or university for use in a school bus owned and operated or leased and operated by the educational institution that is used in the transportation of students to and from the institution or to and from school functions authorized by the administration of the institution.

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