

MOTOR CARRIER FUEL TAX ACT (EXCERPT)
Act 119 of 1980

207.216a Administration of tax; tax due member jurisdictions of international fuel tax agreement; tax debt; refund claim.

Sec. 6a. (1) Except as provided in subsection (3), the tax imposed by this act shall be administered under 1941 PA 122, MCL 205.1 to 205.31. In case of conflict between 1941 PA 122, MCL 205.1 to 205.31, and this act, this act shall prevail.

(2) Tax due to other member jurisdictions of the international fuel tax agreement that is incurred by a person while operating on a current, suspended, or revoked license issued by the department under the international fuel tax agreement is considered tax imposed by this act and a tax debt due to this state.

(3) For motor fuel or alternative fuel purchased on or after January 1, 2017, a refund claim involving the payment of a tax that was paid under this act or in connection with a return filed under this act may not be filed more than 18 months after the date the motor fuel or alternative fuel was purchased.

History: Add. 1996, Act 584, Eff. Mar. 31, 1997;—Am. 2015, Act 178, Eff. Jan. 1, 2017.

Compiler's note: Enacting section 2 of Act 475 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 475 of 2014 does not go into effect.