

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

**207.1048 Refund claim; requirements; filing date; investigation; deduction in lieu of refund; interest.**

Sec. 48. (1) In order to make a refund claim under this act, a person shall do all of the following:

(a) File the claim on a form or in a format prescribed by the department.

(b) Provide the information required by the department including, but not limited to, all of the following:

(i) The total amount of motor fuel purchased based on the original invoice unless the department waives this requirement.

(ii) The total amount of tax paid.

(iii) A statement that the fuel was used for an exempt purpose or by an exempt user.

(iv) A statement that the fuel was paid for in full.

(v) A statement printed on the form that the claim is made under penalty of perjury.

(c) Comply with any specific requirement described in sections 32 to 47.

(d) Sign the claim.

(e) File the claim not more than 18 months after the date the motor fuel was purchased.

(2) For purposes of this section, the filing date of a claim is the earlier of the date the claim was postmarked by the United States postal service or the date the claim was received by the department.

(3) The department may make any investigation it considers necessary before refunding tax paid under this act to a person but in any case may investigate a refund after the refund has been issued and within 4 years from the date of issuance of refund.

(4) In any case where a refund would be payable to a licensee who files a report under this act, the licensee may claim a deduction on the report filed under section 70 in lieu of the refund. If a licensee claims a deduction on the report, the licensee shall attach the claim for refund form to the report.

(5) The department shall pay interest on a refund claim in accordance with the requirements of section 30 of 1941 PA 122, MCL 205.30.

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