



STATE OF MICHIGAN

DEPARTMENT OF TREASURY

TREASURY BUILDING

LANSING, MICHIGAN 48922

JAMES J. BLANCHARD, Governor
 ROBERT A. BOWMAN, State Treasurer

REVENUE ADMINISTRATIVE BULLETIN 1988-8

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GASOLINE TAX REFUNDS

RAB-88-8. The purpose of this Bulletin is to identify purchasers of gasoline that may be entitled to a refund of State gasoline tax paid. The Michigan Motor Fuel Tax Act, MCL 207.112 and 207.112a, identify those situations where a refund of the gasoline tax may be given. The Department's Motor Fuel Tax Rule, 1979 AC, R 207.11, specifies refund requirements.

Qualifying situations are as follows:

1. Non-highway use, being any use not on a publicly maintained road. No refund will be given for gasoline purchased for use in a snowmobile that is required to be registered with the Secretary of State. If it is not required to be registered and is used only on the owner's property or property under the owner's control, fuel consumed for this use may be eligible for refund under Public Act 74 of 1968.
2. The federal government purchasing gasoline for use in federally owned vehicles.
3. The state government purchasing gasoline for use in state-owned vehicles.
4. A person operating a passenger vehicle, which has a capacity of five or more persons, under a municipal franchise, license, permit, agreement or grant.
5. A person operating a passenger vehicle for the transportation of school students under a certificate of authority issued by the Michigan Department of Transportation.
6. A political subdivision of the State using gasoline in a vehicle owned by or leased and operated by the political subdivision.
7. Community action agencies, as described in Title 2 of the Economic Opportunity Act of 1964, 42, U.S.C. 2781 to 2837, which are not a part or division of a political subdivision.
8. Non-profit private, parochial or denominational schools, colleges and universities using gasoline in school buses owned and operated for use in the transportation of students to and from school and school functions authorized by the administration.

Refund Claims

A purchaser shall file a verified claim on forms furnished by the Department of Treasury. Any claim for refund must be received by the Department within one year of the date of purchase. All claims shall comply with the Department's Motor Fuel Tax Rule, 1979 AC, R 207.11(2). The Department may investigate any refund claim submitted for payment. Refund claims shall be disallowed in their entirety if found to contain misstatements made to obtain a refund to which the claimant is not legally entitled. Persons filing fraudulent claims and/or receiving refunds on claims that investigation indicates to be fraudulent may be subject to civil or criminal penalties and/or prosecution. For further instructions and filing requirements refer to "Claim for Refund of Motor Fuel Tax" Form C-3809.