



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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**EFFECTIVE JANUARY 1, 2017,  
THE REFUND FOR SALES OF DIESEL FUEL UNDER 100 GALLONS  
HAS BEEN REPEALED**

Michigan law currently allows retailers who sell undyed diesel fuel to sell 100 gallons or less of diesel fuel to a customer tax-free and then to claim a refund for motor fuel tax paid on that fuel.

However, the Motor Fuel Tax Act was recently amended (P.A. 176 of 2015) to repeal the statutory provision that allowed the refund, MCL 207.1038. This means that a retailer who sells undyed diesel fuel on or after January 1, 2017 will no longer be eligible to claim this refund.

PLEASE NOTE that any refund request under MCL 207.1038 for undyed diesel fuel sold by the retailer on or before December 31, 2016 **must be submitted** within 18 months of the date the undyed diesel fuel was purchased and no later than June 30, 2018.

**If you have any questions, please contact the Motor Fuel Tax Unit at (517) 636-4600 for further assistance.** You can also review the FAQs located on the Michigan Department of Treasury website.