

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

**207.213 Act inapplicable to certain commercial motor vehicles; applicability of international fuel tax agreement.**

Sec. 3.

(1) This act does not apply to any of the following:

(a) A commercial motor vehicle operated and owned by this state, a political subdivision of this state, or the federal government.

(b) A commercial motor vehicle owned by, or leased and operated by, a nonprofit private, parochial, or denominational, school, college, or university, or a public school, college, or university.

(c) A qualified commercial motor vehicle owned by, or leased and operated by, a motor carrier to the extent that the motor carrier is exempt from the requirements of this act under a qualified fuel tax reciprocity agreement as that term is defined in section 3 of 1960 PA 124, MCL 3.163.

(2) The international fuel tax agreement does not apply to a qualified commercial motor vehicle described in subsection (1)(c).

**History:** 1980, Act 119, Imd. Eff. May 14, 1980 ;-- Am. 2022, Act 26, Imd. Eff. Mar. 10, 2022

**Compiler's Notes:** Former MCL 207.201 to 207.214, deriving from Act 319 of 1947 and pertaining to a diesel motor fuel tax, were repealed by Act 54 of 1951.