

# SENATE BILL No. 579

July 10, 2001, Introduced by Senators SCOTT, YOUNG, HART, SMITH, MURPHY and MILLER and referred to the Committee on Finance.

A bill to amend 1980 PA 119, entitled  
"Motor carrier fuel tax act,"  
by amending section 4 (MCL 207.214), as amended by 2000 PA 406.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1       Sec. 4. (1) A person filing a return pursuant to section 2  
2 who purchased motor fuel in this state upon which a tax was  
3 imposed and not refunded pursuant to the motor fuel tax act, 2000  
4 PA 403, MCL 207.1001 TO 207.1170, shall be entitled to a credit  
5 against the tax imposed by this act equal to the tax paid when  
6 purchasing the motor fuel pursuant to the motor fuel tax act,  
7 2000 PA 403, MCL 207.1001 TO 207.1170. The excess of a credit  
8 allowed by this subsection over tax liabilities imposed by this  
9 act shall be refunded to the taxpayer.

10       (2) In order to secure credit under subsection (1) for motor  
11 fuel purchased in this state the motor carrier shall secure a

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1 receipt showing the seller's name, the number of gallons of motor  
2 fuel, the type of motor fuel, the address of the seller, the  
3 license number or unit number of the commercial motor vehicle,  
4 and the date of sale.

5 (3) A motor carrier may credit against the tax imposed by  
6 this act on each quarterly return filed under this subsection an  
7 amount equal to 6 cents per gallon of the sales tax paid on  
8 diesel fuel purchased in this state during the preceding calendar  
9 quarter.

10 (4) A refund, when approved by the department, shall be pay-  
11 able from the ~~revenue received under this act~~ GENERAL FUND.

12 (5) A person, or an agent, employee, or representative of  
13 the person, who makes a false statement in any return under this  
14 act or who submits or provides an invoice or invoices in support  
15 thereof upon which alterations or changes exist in the date, name  
16 of seller or purchaser, number of gallons, identity of the quali-  
17 fied commercial motor vehicle into which fuel was delivered or  
18 the amount of tax that was paid, or who knowingly presents any  
19 return or invoice containing a false statement, or who collects  
20 or causes to be paid a refund without being entitled thereto,  
21 forfeits the full amount of the claim and is guilty of a misde-  
22 meanor, punishable by a fine of not more than \$5,000.00 or  
23 imprisonment for not more than 1 year, or both.