

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

**207.1012 Imposition on nonexempt end user; joint and several liability.**

Sec. 12. (1) A tax equal to the tax imposed by section 8 is imposed on a nonexempt end user upon delivery in this state of 1 or more of the following into the fuel supply tank of that end user's motor vehicle:

(a) Dyed diesel fuel or any motor fuel that contains a dye.

(b) Motor fuel on which a claim for refund has been made.

(c) Any fuel or component of fuel that is taxable under this act and on which tax has not previously been imposed by this act.

(2) The ultimate vendor of motor fuel is jointly and severally liable with the end user for the tax imposed by this section if the ultimate vendor knows or has reason to know that the motor fuel, as to which the tax imposed by this act or the motor carrier fuel tax act, 1980 PA 119, MCL 207.211 to 207.234, has not been paid, is or will be consumed by a nonexempt end user or in a nonexempt use.

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