

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1014 Tax remittance by electronic funds transfer; deduction for quantity of gas removed by supplier; payment or credit.

Sec. 14. (1) The department may require a supplier required to remit tax under this act to remit the tax by an electronic funds transfer acceptable to the department. The remittance shall be made on or before the date the tax is due.

(2) In computing the tax, a supplier may deduct 1.5% of the quantity of gasoline removed by the supplier to allow for the cost of remitting the tax. This deduction is not allowed for the quantity of gasoline removed by the supplier and sold tax-free. At the time of filing the report and paying the tax, the supplier shall submit satisfactory evidence to the department that the amount of tax represented by the deduction was paid or credited to the supplier or wholesaler who purchased the gasoline from the supplier or wholesaler. The amount of the deduction shall be paid or credited by each supplier or wholesaler to the purchaser at each subsequent sale to a wholesaler. When a wholesaler or supplier sells gasoline to a retailer, the wholesaler or supplier shall pay or credit to the retailer 1/3 of the deduction on quantities sold to that retailer.

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