

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1020 Motor fuel blended with untaxed products or materials; tax; applicable rate; remittance.

Sec. 20. (1) A person who blends motor fuel with untaxed products or materials is subject to tax on the untaxed products or materials.

(2) The applicable rate of tax on the untaxed products or materials is the rate imposed on the motor fuel that is blended with the untaxed product or materials.

(3) A person subject to the tax payable under subsection (1) shall remit the tax directly to the department on or before the twentieth day of the month following the month the fuel is blended.

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