

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

**207.1024 Sale, delivery, use, possession, or storage of motor fuel; prohibition; exceptions; violation as misdemeanor.**

Sec. 24. (1) Except as otherwise provided in subsection (2), a person shall not sell, deliver, possess, or store in this state, or import for sale, use, delivery, possession, or storage in this state, motor fuel as to which the tax imposed by section 8 has not been previously paid to or accrued by either of the following:

(a) A licensed supplier at the time of removal from a terminal.

(b) A licensed importer, if all of the conditions in sections 76 and 104 concerning the lawful importation of motor fuel by the importer have been met.

(2) The prohibition in subsection (1) does not apply to any of the following:

(a) A supplier with respect to motor fuel held within the bulk transfer/terminal system in this state which was refined in this state or imported into this state in a bulk transfer.

(b) Motor fuel that is exempt under section 30.

(c) Motor fuel in the process of being exported by a licensed exporter in accordance with the shipping paper requirement in section 101 as to which the destination state tax has been paid or accrued to the supplier and a statement meeting the requirements of section 103(1)(d) is shown on the shipping paper.

(d) Motor fuel in the possession of an end user as to which a refund has been issued.

(e) A licensed importer who has met the conditions of sections 76 and 104.

(3) A person who violates this section is guilty of a misdemeanor.

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