

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1055 License application; investigation; occasional importer's license or bonded importer's license.

Sec. 55. (1) The department shall investigate each person who applies for a license under this act. The department shall not issue a license if it determines that 1 or more of the following exist:

- (a) The application was not filed in good faith.
 - (b) The applicant is not the real party in interest. As used in this subdivision and subdivisions (c) and (d), "real party in interest" means related party control as described in section 267 of the internal revenue code and related regulations.
 - (c) A license previously issued to the real party in interest was revoked for cause.
 - (d) The applicant or real party in interest, or a person controlled by the real party in interest, has had their license under this act or former act 1927 PA 150 revoked or refused for renewal in this state or another state or foreign jurisdiction.
 - (e) The applicant, or a corporate officer of the applicant, has a prior state or federal felony or misdemeanor conviction in this state or another state or foreign jurisdiction for motor fuel tax evasion or other tax evasion, or for shipping paper tampering, or for fuel tampering, or is currently charged or under indictment for such an offense.
 - (f) Other reasonable cause as determined by the department.
- (2) If the person is applying for an occasional importer's license or a bonded importer's license, the department shall not issue a license if the applicant is not licensed in the identified source state.

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