

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1068 Report or statement requirements.

Sec. 68. (1) Except as otherwise provided in this act:

(a) A report or statement required by this act shall be signed by the licensee or an officer or other responsible party of the licensee.

(b) A report or statement required by this act shall be filed on or before the twentieth day of the month following the close of the reporting period for sales, purchases, or other transactions in motor fuel that occurred during the preceding reporting period regardless of whether tax is owed.

(2) For purposes of reporting and determining tax liability under this act, each licensee shall maintain records as required by this act and 1941 PA 122, MCL 205.1 to 205.31.

(3) If the date a report or payment is due under this act falls on a weekend or on a state or banking holiday, the report or payment is due the next business day.

(4) The department may require a report due to the department under this act to be submitted in electronic format after timely notice by the department.

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