

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1070 Supplier's license; fee; monthly report; violation as misdemeanor.

Sec. 70. (1) A person shall not operate as a supplier in this state unless licensed as a supplier under this act. The fee for a supplier's license is \$2,000.00.

(2) A supplier shall file with the department on forms or in a format prescribed by the department a monthly report containing the following information:

(a) The number of gallons of motor fuel for which Michigan is the destination state.

(b) The number of gallons of motor fuel removed by the supplier from the bulk transfer/terminal system in this state on which the tax imposed by this act has been accrued by the supplier.

(c) A statement as to whether the billed gallons are gross gallons or net gallons under the option provided for in section 28(3).

(d) Any other information that the department determines is reasonably required to determine tax liability under this act.

(3) A person who knowingly violates or knowingly aids or abets another to violate this section is guilty of a misdemeanor.

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