

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1074 Collection of tax from purchaser; election.

Sec. 74. (1) A supplier who sells motor fuel shall collect from the purchaser the tax imposed on that fuel by section 8.

(2) At the election of an eligible purchaser, a supplier shall not require the eligible purchaser to pay the tax to the supplier sooner than 1 business day before the date the tax is required to be remitted to the department under section 71.

(3) Notice of an election shall be evidenced by a written statement from the department that the purchaser is an eligible purchaser under section 75.

(4) An election under this section is subject to the condition that the eligible purchaser's remittances of all tax due to the supplier shall be paid by electronic funds transfer on or before 1 business day before the date of the remittance by the supplier to the department.

(5) An election under this section may be terminated by the supplier if the eligible purchaser does not make timely payments to the supplier as required by this section.

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