

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1079 Diversions into state of imported motor fuel; tax reporting and payment; agreement permitting supplier to assume importer's liability.

Sec. 79. (1) Unless otherwise provided in section 81, a licensed importer shall report and pay tax on diversions into this state of imported motor fuel under section 78 or 80 in accordance with the requirements of this act applicable to any importer.

(2) For purposes of this section, a licensed importer who has purchased motor fuel from a licensed supplier may enter into an agreement with the supplier to permit the supplier to assume the importer's liability and adjust the importer's taxes payable to the supplier. The supplier shall submit documentation reasonably required by the department with the report filed under section 70.

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