

**MOTOR FUEL TAX ACT (EXCERPT)**  
**Act 403 of 2000**

**207.1081 Diversion of fuel from out-of-state to in-state by unlicensed importer; importer required to pay tax; terms and conditions; agreement permitting supplier to assume importer's liability.**

Sec. 81. (1) If an importer who is not licensed under section 76 or 82 diverts motor fuel from a destination outside this state to a destination inside this state after having removed the fuel from a terminal or a bulk plant outside this state, the importer shall notify and pay to the department the tax imposed by section 8.

(2) An importer required to pay tax under this section shall provide notice and pay the tax upon the same terms and conditions as if the importer were an occasional importer licensed under section 80 without deduction for the allowances provided by section 14.

(3) For purposes of this section, an unlicensed 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 that are payable to the supplier. The supplier shall provide a copy of the agreement to the department at the time the supplier files its monthly report under this act. The agreement shall include at a minimum the following information:

- (a) The names of the parties to the agreement.
- (b) The date the agreement was entered into.
- (c) The type of motor fuel involved.
- (d) The number of gallons of motor fuel involved.

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