

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

**207.1082 Licensure as tank wagon operator-importer.**

Sec. 82. (1) A person shall not import into this state motor fuel acquired from a bulk plant in another state by a tank wagon unless licensed as a tank wagon operator-importer under this act.

(2) Licensure as a tank wagon operator-importer under this act is not authorization to acquire nonexempt motor fuel free of the tax imposed by this act at a terminal either within this state or outside of this state for direct delivery to a location within this state.

(3) A person who is licensed as an importer under section 76 may operate as a tank wagon operator-importer without the license required by this section if the person also operates 1 or more bulk plants outside of this state.

(4) The fee for a tank wagon operator-importer license is \$50.00.

(5) A tank wagon operator-importer shall file with the department a quarterly report of operations within this state and any other information concerning the source state and the method of transportation of motor fuel as the department may require on forms or in a format prescribed by the department. A person who knowingly violates or knowingly aids and abets another to violate this subsection is guilty of a misdemeanor.

(6) A tank wagon operator-importer shall report the total number of gallons of motor fuel imported but shall take a deduction against motor fuel shown on its quarterly report for the number of gallons of dyed diesel fuel that were removed from a terminal or refinery destined for delivery to a point in this state as shown on the shipping paper.

(7) A tank wagon operator-importer who is liable for the tax imposed by this act on nonexempt motor fuel imported by a tank wagon on which tax has not previously been paid to a supplier, shall remit the tax for a particular quarter's import activities with its quarterly report of activities on or before the twentieth day of the month following the close of the reporting period.

(8) A licensed tank wagon operator-importer may retain the collection administration allowance provided for in section 14.

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