

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1085 Exportation of motor fuel; requirements; violation; penalty; exemption.

Sec. 85. (1) A person shall not export motor fuel from this state unless either of the following applies:

- (a) The person is licensed as an exporter or supplier under this act.
- (b) The person has paid the applicable destination state tax to the supplier, can demonstrate proof of export in the form of a destination state shipping paper, and can demonstrate that the destination state fuel tax has been paid.
- (2) A person who negligently violates this section is subject to a \$500.00 civil penalty.
- (3) A person who knowingly violates or knowingly aids or abets another to violate this section is guilty of a felony.
- (4) An end user who exports fuel in the fuel supply tank of a licensed motor vehicle where the fuel is used only to power the vehicle is exempt from this section.

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