

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1088 Failure or late filing of report or tax remittance; payment requirements; penalties and interest.

Sec. 88. A person who fails to file a report or remit tax due under this act, or who files a report or remits tax due after the due dates set forth in this act, shall remit to the department all of the tax for the reporting period and any additional penalties and interest.

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