

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1094 Aviation fuel.

Sec. 94. (1) A person shall not purchase for resale motor fuel identified on a shipping paper or invoice as aviation fuel unless the person is registered with the department on a form or in a format prescribed by the department.

(2) Motor fuel upon which the tax imposed under section 203 of the aeronautics code of the state of Michigan, 1945 PA 327, MCL 259.203, has been paid shall be identified on the shipping paper or invoice as aviation fuel and shall be sold only for aviation purposes. A seller shall obtain from the purchaser a statement that the fuel will only be sold or used as aviation fuel.

(3) A person shall not sell, use, or label motor fuel that is exempt from tax under section 30(1)(f) or that has been identified on a shipping paper or invoice as aviation fuel for use other than as aviation fuel, except that a person may sell or use motor fuel identified on a shipping paper or invoice as "aviation fuel exempt for LRF" under this act for the sole purpose of producing leaded racing fuel as that term is defined in section 4.

(4) A person shall not sell, use, or label for aviation purposes motor fuel identified on a shipping paper or invoice as diesel fuel.

(5) A person who knowingly violates this section is guilty of a felony.

History: 2000, Act 403, Eff. Apr. 1, 2001;—Am. 2008, Act 26, Eff. May 12, 2008.