

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

**207.1113 Dyed kerosene; notice.**

Sec. 113. (1) A notice stating: "DYED KEROSENE, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE" shall be provided as follows:

(a) By the terminal operator to any person who receives dyed kerosene at a terminal rack of that terminal operator.

(b) By any seller of dyed kerosene to its buyer if the dyed kerosene is located outside the bulk transfer/terminal system and is not sold from a retail pump posted in accordance with the requirements of subdivision (c).

(c) By a seller on any retail pump where it sells dyed kerosene.

(2) The notice required by subsection (1) shall be provided on or before the date of removal or sale and shall appear on shipping papers and bills of lading accompanying the sale or removal of the dyed kerosene.

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