

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

**207.1114 Diversion of motor fuel from destination on shipping paper; rebuttable presumption.**

Sec. 114. (1) A representative or agent of the department may examine the shipping paper of a fuel transportation vehicle in order to determine whether that fuel transportation vehicle is located outside a reasonably direct route from the supply source to the destination state on the shipping paper. If the vehicle is more than 5 miles from a reasonably direct route, there is a rebuttable presumption that the operator or driver of the vehicle intends to divert the motor fuel from the destination on the shipping paper. If the vehicle is 5 miles or less from a reasonably direct route, there is a rebuttable presumption that the operator or driver of the vehicle does not intend to divert the motor fuel from the destination on the shipping paper.

(2) The operator or driver of a fuel transportation vehicle that is located outside a reasonably direct route from the supply source to the destination state on the shipping paper is subject to the penalties set forth in section 129.

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