

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

**207.1127 False or fraudulent return; amount evaded.**

Sec. 127. If a person liable for the tax imposed by this act files a false or fraudulent return, the department shall add to the tax owed an amount equal to the amount of tax the person evaded or attempted to evade.

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