

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

**207.1128 Liability of officer, employee, or agent of corporation.**

Sec. 128. A person, including an officer, employee, or agent of a corporation who willfully participates in any act that violates section 101 is jointly and severally liable with the corporation for the penalty which shall be the same as imposed under federal law.

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