

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1133 Audit and examination of records, books, papers, and equipment; sampling inspections; availability to department.

Sec. 133. (1) The department may audit and examine the records, books, papers, and equipment of any person, including, but not limited to, terminal operators, suppliers, importers, wholesalers, jobbers, retail dealers, bulk end users, fuel vendors, and all private and common carriers of motor fuel to verify the completeness, truth, and accuracy of any statement or report and to ascertain whether the tax imposed by this act has been paid.

(2) The department may also exercise the general authority described in subsection (1) in performing sampling inspections of a person described in subsection (1). The department may perform sampling inspections without providing prior notice.

(3) Any person described in subsection (1) shall make available to the department necessary records, books, or papers with respect to transactions that the department is attempting to verify during normal business hours at the person's physical location in this state, or at the department's office if the person's location at which the records are located is outside of this state, within 3 business days after the request is made.

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