

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1142 Motor fuel tax evasion prevention fund; creation; disposition.

Sec. 142. (1) The motor fuel tax evasion prevention fund is created in the department.

(2) Money deposited into the fund shall only be used for the following purposes:

(a) To fund the development of an efficient and effective diesel fuel enforcement program that shall include, but not be limited to:

(i) Oversight of the public roads and highways of this state to ensure that dyed diesel fuel and other untaxed fuel is not being used in violation of Michigan law.

(ii) Developing auditing techniques to aid the department in exposing tax evasion schemes and incidents.

(b) To fund the inspection, testing, and sampling provisions in this act, including the funding of additional inspectors engaged in random on-road inspections.

(c) To fund the additional administrative costs associated with the implementation of this act.

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