

**MOTOR CARRIER FUEL TAX ACT (EXCERPT)**  
**Act 119 of 1980**

**207.214 Tax credit; refund; receipt required; false statement as misdemeanor; penalty.**

Sec. 4. (1) A person filing a return under section 2 who purchased motor fuel or alternative fuel in this state upon which a tax was imposed and not refunded under the motor fuel tax act, 2000 PA 403, MCL 207.1001 to 207.1170, is entitled to a credit against the tax imposed by this act equal to the tax paid when purchasing the motor fuel or alternative fuel under the motor fuel tax act, 2000 PA 403, MCL 207.1001 to 207.1170. The excess of a credit allowed by this subsection over tax liabilities imposed by this act shall be refunded to the taxpayer.

(2) In order to secure credit under subsection (1) for motor fuel or alternative fuel purchased in this state, the motor carrier shall secure a receipt showing the seller's name, the number of gallons of motor fuel or applicable gallon equivalents of alternative fuel, the type of motor fuel or alternative fuel, the tax rate charged, the address of the seller, the license number or unit number of the commercial motor vehicle, and the date of sale.

(3) A refund, when approved by the department, shall be payable from the revenue received under this act.

(4) A person, or an agent, employee, or representative of the person, who makes a false statement in any return under this act or who submits or provides an invoice or invoices in support of the false statement upon which alterations or changes exist in the date, name of seller or purchaser, number of gallons or gallon equivalents, identity of the qualified commercial motor vehicle into which fuel was delivered or the amount of tax that was paid, or who knowingly presents any return or invoice containing a false statement, or who collects or causes to be paid a refund without being entitled to the refund, forfeits the full amount of the claim and is guilty of a misdemeanor, punishable by a fine of not more than \$5,000.00 or imprisonment for not more than 1 year, or both.

**History:** 1980, Act 119, Imd. Eff. May 14, 1980;—Am. 1996, Act 584, Eff. Mar. 31, 1997;—Am. 2000, Act 406, Imd. Eff. Jan. 8, 2001;—Am. 2002, Act 667, Eff. Apr. 1, 2003;—Am. 2006, Act 346, Imd. Eff. Sept. 1, 2006;—Am. 2015, Act 178, Eff. Jan. 1, 2017.

**Compiler's note:** Former MCL 207.201 to 207.214, deriving from Act 319 of 1947 and pertaining to a diesel motor fuel tax, were repealed by Act 54 of 1951.

**Compiler's note:** Enacting section 2 of Act 475 of 2014 provides:

"Enacting section 2. This amendatory act does not take effect unless House Joint Resolution UU of the 97th Legislature becomes a part of the state constitution of 1963 as provided in section 1 of article XII of the state constitution of 1963."

House Joint Resolution UU was presented to the electors as Proposal 15-1 at the May 5, 2015 special election. The proposal to amend the constitution was not approved by the voters and Act 475 of 2014 does not go into effect.