

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

207.216 Refusing or neglecting to file quarterly report and pay tax; conference; revocation of license; notice; continuation of license; refusal to issue license; conditions; appeal.

Sec. 6. (1) If the holder of the motor carrier license at any time refuses or neglects to file the required quarterly report, and pay the full amount of tax at the time and in the manner and place the quarterly report is required to be filed, the department may revoke, after a conference held with the department, a license issued pursuant to section 5, and shall promptly notify the holder of the license of the revocation by notice sent by registered mail to the last known address of the holder. If the quarterly report is filed and the tax is paid within 7 days after their due date and it is established that the delay was due to accident or reasonable cause, the department may continue the license.

(2) The department may refuse to issue a license if the application meets 1 or more of the following conditions:

- (a) Is filed by a person whose license at any time has been revoked by the department.
- (b) Contains a misrepresentation, misstatement, or omission of information required by the application.
- (c) Is filed by another person as a subterfuge for the real person in interest whose license has been revoked for cause by the department.
- (d) Is filed by a person who is delinquent in the payment of a fee, tax, penalty, or other amount due the department.

(3) A person whose license has been revoked or a person who has been refused a license may appeal the decision of the department under the procedures prescribed in Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.31 of the Michigan Compiled Laws.

History: 1980, Act 119, Imd. Eff. May 14, 1980;—Am. 1996, Act 584, Eff. Mar. 31, 1997.