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

207.219 Books, invoices, receipts, records, and papers of motor carrier, fuel supplier, or alternative fuel dealer; examination.

Sec. 9. The department may examine the books, invoices, receipts, records, and papers of a motor carrier, fuel supplier, or alternative fuel dealer that pertain to the motor fuel or alternative fuel received, used, purchased, shipped, or delivered to verify the truth and accuracy of any statement, report, or return.

History: 1980, Act 119, Imd. Eff. May 14, 1980;—Am. 2015, Act 178, Eff. Jan. 1, 2017.

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.