

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1080 Time period for tax payment on motor fuel imported from another country; precollected tax; importation of undyed motor fuel; penalty.

Sec. 80.

(1) Except as otherwise provided in this act, the tax imposed by section 8 on motor fuel imported from another country shall be paid by the licensed occasional importer who imported motor fuel other than dyed diesel fuel within 3 business days after the earlier of the following:

(a) The date that the motor fuel other than dyed diesel fuel was delivered into the state.

(b) The date that a valid import verification number required under sections 76 and 104 was assigned by the department.

(2) If the licensed supplier or licensed permissive supplier precollects tax under section 72, that supplier is jointly and severally liable with the importer for the tax and shall remit the tax to the department on behalf of the importer under the same terms as a supplier payment under section 71. In such case, an import verification number is not required.

(3) An importer is subject to a civil penalty of \$10,000.00 for each incidence where the importer knowingly imports undyed motor fuel without possessing both of the following:

(a) Either an importer's license or a supplier's license.

(b) Either an import verification number or a shipping paper showing on its face that this state's motor fuel tax is not due or that the tax imposed by this act has been precollected by a licensed supplier.

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