

**MOTOR FUEL TAX ACT (EXCERPT)**  
**Act 403 of 2000**

**207.1051 False statement; violation as misdemeanor; penalty.**

Sec. 51.

(1) A person who makes a false statement in any claim under this act, who submits an invoice in support of the claim upon which alteration or changes exist in the date, name, number of gallons, amount of tax paid, or other relevant information, who knowingly presents any claim or invoice containing any false statement, or who collects or attempts to collect a refund, or causes to be paid to another person a refund, without being entitled to it, shall forfeit the full amount of the claim.

(2) A person who violates a prohibition set forth in subsection (1) is guilty of a misdemeanor punishable by a fine of not more than \$1,000.00, or imprisonment for a term of not more than 1 year, or both.

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