

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1071 Tax remittance by supplier.

Sec. 71.

(1) Except as otherwise provided by this act, the tax imposed by this act shall be remitted to the state by the supplier who removes the motor fuel, as shown by the terminal operator's records.

(2) A supplier shall list the amount of tax as a separate line item on all invoices or billings.

(3) A supplier shall pay the amount of tax due on gallons of motor fuel removed during a calendar month on or before the twentieth day of the following month.

(4) A supplier shall not claim a deduction from taxable gallons for gallons actually purchased by a customer notwithstanding that the supplier has issued a correction, credit, or rebilling to a customer adjusting tax liability.

(5) In addition to the tax due under this act, a supplier is subject to a civil penalty equal to the amount of the tax if the supplier makes sales for export to a person who is not a licensed exporter and the supplier has not collected the destination state tax on motor fuel other than dyed diesel fuel.

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