

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1077 Licensed occasional or bonded importer; reporting requirements; waiver; violation as misdemeanor.

Sec. 77.

(1) Except as otherwise provided in subsection (2), a licensed occasional importer shall file with the department on forms or in a format prescribed by the department a report containing the following information:

(a) The number of gallons of motor fuel where the tax imposed by this act has been prepaid to a supplier upon removal from a terminal outside the United States.

(b) The number of gallons of motor fuel subject to the 3-day payment rule in section 80 sorted by foreign jurisdiction outside the United States, by supplier, and by terminal or bulk plant location.

(c) Any other information concerning the source state, volume, or method of transportation of motor fuel as the department may require.

(d) Any other information the department considers reasonably necessary.

(2) The department may waive any or all of the reporting requirements in subsection (1) if it determines that jurisdictions outside the United States have adopted and implemented reciprocal terminal reporting requirements adequate to assure the department that it receives complete information concerning motor fuel removed by or on behalf of a supplier from a terminal in a jurisdiction outside the United States which is destined for this state.

(3) Except as otherwise provided in subsection (4), a licensed bonded importer shall file with the department on forms or in a format prescribed by the department a report of its operations within this state. The report shall include all of the following information:

(a) The number of gallons of motor fuel where the tax imposed by this act has been prepaid to a supplier upon removal from a terminal outside the United States.

(b) The number of gallons of motor fuel subject to tax remittance by the bonded importer under section 78 sorted by source state by supplier and by terminal or bulk plant.

(c) Any other information concerning the source state, volume, or method of transportation of motor fuel as the department may require.

(4) The department may waive any or all of the reporting requirements in subsection (3) if it determines that a jurisdiction outside this state has adopted and implemented reciprocal terminal reporting requirements adequate to assure the department that it receives complete information concerning motor fuel removed by and on behalf of a supplier from a terminal outside this state which is destined for this state.

(5) A person who knowingly violates or knowingly aids and abets another to violate this section is guilty of a misdemeanor.

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