

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1103 Shipping paper; notice requirements.

Sec. 103.

(1) Except as otherwise provided in subsections (2) and (3), a shipping paper issued under section 101 shall bear 1 of the following notices:

(a) Concerning dyed diesel fuel, the statement: "DYED DIESEL FUEL, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE" for the shipment or the appropriate portion of the shipment.

(b) Concerning undyed motor fuel that is removed tax-free from the supplier at the rack under section 30, the statement: "NOT FOR HIGHWAY USE, NONTAXABLE USE ONLY, PENALTY FOR TAXABLE USE".

(c) Concerning aviation, jet fuel, or other fuel used in aircraft, the statement: "NOT FOR HIGHWAY USE, PENALTY FOR HIGHWAY USE".

(d) Concerning any other motor fuel, a statement that "[supplier name] responsible for [state name] motor fuel tax" or any other annotation acceptable to the department that provides notice that the tax imposed by this act or by the destination state on the entire shipment or the appropriate portion of the shipment has been paid or accrued to the supplier.

(2) Except as otherwise provided in subsection (3), a licensed bonded importer or occasional importer or a transporter acting for the licensed importer is exempt from the notice requirement in subsection (1)(b) if the requirements of section 76 are met.

(3) The department may develop an advance notification procedure to address documentation for imported motor fuel concerning which the importer is unable to obtain a shipping paper that complies with this section.

(4) A person who violates this section is guilty of a misdemeanor for the first offense and guilty of a felony for a second or subsequent violation of this section.

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