

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1127 False or fraudulent return; amount evaded.

Sec. 127.

If a person liable for the tax imposed by this act files a false or fraudulent return, the department shall add to the tax owed an amount equal to the amount of tax the person evaded or attempted to evade.

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