

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1141 Tax belonging to state; failure to make payment or to defraud as embezzlement; penalty.

Sec. 141.

The tax imposed by this act belongs to the state. The tax shall be held in trust for the state and for payment to the department as provided in this act. A person who fails or refuses to pay over to the department the tax collected on motor fuel at the time required in this act, or a person who with intent to defraud withholds or appropriates any portion of the tax belonging to the state, is guilty of embezzlement, and shall be punished as provided in section 174 of the Michigan penal code, 1931 PA 328, MCL 750.174.

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