



SENATE BILL No. 205

February 1, 1995, Introduced by Senators MC MANUS
and NORTH and referred to the Committee on
Transportation and Tourism.

A bill to amend section 5 of Act No. 221 of the Public Acts
of 1987, entitled
"Recreation improvement fund act,"
being section 318.535 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 5 of Act No. 221 of the Public Acts of
2 1987, being section 318.535 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 5. (1) The purchaser of gasoline for the operation of
5 vessels excepted from this act by section ~~1 shall be~~ 2 IS enti-
6 tled to a refund of tax paid on that gasoline, upon filing a
7 sworn claim with the department of treasury, upon forms pre-
8 scribed and furnished by it, within 6 months from the date of
9 purchase, as shown by the invoice. The retail distributor shall
10 furnish a purchaser with an invoice showing the amount of

1 gasoline purchased, the date of the purchase, and the total
2 amount of tax paid on the purchase. Each dealer or distributor
3 shall keep a copy of the invoices issued for a period of 2 years
4 subject to examination by the department of treasury. Each claim
5 for refund shall have attached to the claim the original invoice
6 received by the purchaser, and when approved by the department of
7 treasury, the claims shall be paid out of the state waterways
8 fund upon warrant of the department of treasury.

9 (2) A person who makes a false statement in a claim or
10 invoice presented to the department of treasury, ~~or~~ who
11 presents to the department of treasury a claim or invoice con-
12 taining a false statement, or who collects or causes to be paid
13 to the person or any other person a refund without being entitled
14 to the refund, shall forfeit the full amount of the claim and is
15 guilty of a misdemeanor.