



HOUSE BILL No. 5835

May 24, 2000, Introduced by Reps. Kelly, Stallworth, Sheltrown and Rick Johnson and referred to the Committee on Transportation.

A bill to amend 1980 PA 119, entitled
"Motor carrier fuel tax act,"
by amending section 4 (MCL 207.214), as amended by 1996 PA 584.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 4. (1) A person filing a return pursuant to section 2
2 who purchased motor fuel in this state upon which a tax was
3 imposed and not refunded pursuant to ~~Act No. 150 of the Public~~
4 ~~Acts of 1927, being sections 207.101 to 207.202 of the Michigan~~
5 ~~Compiled Laws~~ 1927 PA 150, MCL 207.101 TO 207.202, shall be
6 entitled to a credit against the tax imposed by this act equal to
7 the tax paid when purchasing the motor fuel pursuant to ~~Act~~
8 ~~No. 150 of the Public Acts of 1927~~ 1927 PA 150, MCL 207.101 TO
9 207.202. The excess of a credit allowed by this subsection over
10 tax liabilities imposed by this act shall be refunded to the
11 taxpayer.

1 (2) In order to secure credit under subsection (1) for motor
2 fuel purchased in this state the motor carrier shall secure a
3 receipt showing the seller's name, the number of gallons of motor
4 fuel, the type of motor fuel, the address of the seller, the
5 license number or unit number of the commercial motor vehicle,
6 and the date of sale.

7 ~~(3) A motor carrier may credit against the tax imposed by~~
8 ~~this act on each quarterly return filed under this subsection an~~
9 ~~amount equal to 6 cents per gallon of the sales tax paid on~~
10 ~~diesel fuel purchased in this state during the preceding calendar~~
11 ~~quarter.~~

12 (3) ~~(4)~~ A refund, when approved by the department, shall
13 be payable from the revenue received under this act.

14 (4) ~~(5)~~ A person, or an agent, employee, or representative
15 of the person, who makes a false statement in any return under
16 this act or who submits or provides an invoice or invoices in
17 support ~~thereof~~ OF THAT FALSE STATEMENT upon which alterations
18 or changes exist in the date, name of seller or purchaser, number
19 of gallons, identity of the qualified commercial motor vehicle
20 into which fuel was delivered or the amount of tax that was paid,
21 or who knowingly presents any return or invoice containing a
22 false statement, or who collects or causes to be paid a refund
23 without being entitled ~~thereto~~ TO THE REFUND, forfeits the full
24 amount of the claim and is guilty of a misdemeanor, punishable by
25 a fine of not more than \$5,000.00 or imprisonment for not more
26 than 1 year, or both.