

**MOTOR FUEL TAX ACT (EXCERPT)**  
**Act 403 of 2000**

**207.1101 Manually-prepared shipping paper as substitute for machine-generated.**

Sec. 101.

(1) Except as otherwise provided in this section, the operator of a refinery, terminal, or bulk plant in this state shall prepare and provide to the driver of a fuel transportation vehicle or operator of a train pulling a rail car receiving motor fuel at the refinery, terminal, or bulk plant into the vehicle's fuel storage tank an automated, machine-generated shipping paper setting out on its face all of the following information:

(a) Identification by address and terminal number of the refinery or terminal from which the motor fuel was removed or by address of the bulk plant from which the motor fuel was withdrawn.

(b) The date the motor fuel was removed.

(c) The amount of motor fuel removed, in both gross gallons and net gallons.

(d) The destination state as represented to the refinery, terminal, or bulk plant by the transporter, the shipper, or the shipper's agent.

(e) The appropriate notice described in section 112 or 113 if the notice is required by either of those sections.

(f) Any other information reasonably required by the department for the enforcement of this act.

(2) In the event of an extraordinary unforeseen circumstance, including an act of God, which temporarily interferes with the ability to issue an automated machine-generated shipping paper, a manually prepared shipping paper that contains all of the information required by subsection (1) may be substituted for the machine-generated shipping paper. Before issuing the manually prepared shipping paper, the operator of the refinery, terminal, or bulk plant shall do the following:

(a) Contact the department by telephone and obtain a service interruption authorization number.

(b) Add the service interruption authorization number to the manually prepared shipping paper before the motor fuel is removed from the terminal or withdrawn from the bulk plant.

(3) A service interruption authorization number is valid for a period not to exceed 24 hours. If the interruption has not been cured within the 24-hour period, an additional interruption authorization number may be requested. The department shall issue an additional interruption authorization number if the explanation for the interruption or delay is satisfactory to the department.

(4) If an operator of a bulk plant who delivers motor fuel into a transport truck is unable to provide the truck driver with a machine-generated shipping paper, the operator shall provide the driver with a manually-prepared shipping paper that contains the information required in subsection (1) and that complies with the requirements of subsection (2).

(5) An operator of a bulk plant who delivers motor fuel into a tank wagon is exempt from the requirements of this section.

(6) A terminal operator may load into a single fuel transportation vehicle motor fuel, a portion of which is to be delivered to a location in this state and a portion of which is to be delivered to a location outside of this state. However, the terminal operator shall document the removal of the motor fuel by issuing a separate shipping paper for each destination state.

(7) The operator of a terminal or refinery shall post a conspicuous notice in the area of the terminal or refinery where a fuel transportation vehicle driver receives the shipping paper. The notice shall describe in clear and concise terms the duties of a fuel transportation vehicle operator and driver and the duties of a retail dealer under this act. The notice shall include the telephone number that shall be called if motor fuel is diverted pursuant to this act. The department may establish the language, type, style, and format of the notice.

(8) A person who knowingly violates or knowingly aids and abets another to violate this section is guilty of a felony.

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