

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1126 Failure to collect or timely remit tax.

Sec. 126.

(1) A supplier, permissive supplier, or importer who knowingly fails to collect or timely remit tax otherwise required to be paid to the department under section 71, 72, or 80 or pursuant to a tax precollection agreement under section 72 is liable for the uncollected tax plus a 100% penalty.

(2) A person who fails or refuses to pay to the department the tax on motor fuel at the time required in this act or who fraudulently withholds or appropriates or otherwise uses the money or any portion of the money belonging to the state is guilty of a felony.

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