

**USE TAX ACT (EXCERPT)**  
**Act 94 of 1937**

\*\*\*\*\* 205.96c.added THIS ADDED SECTION IS EFFECTIVE MARCH 22, 2016 \*\*\*\*\*

**205.96c.added Aviation fuel; informational report; "aviation fuel" defined.**

Sec. 6c. (1) Beginning April 1, 2016 and each calendar quarter thereafter, every person storing, using, or consuming aviation fuel, the storage, use, or consumption of which is subject to the tax imposed by this act when the tax was not paid to a seller, and every seller collecting the tax from the purchaser from sales of aviation fuel shall, on or before the last day of the month in the month that immediately follows the end of a calendar quarter, file an informational report with the department on a form prescribed by the department showing all of the following for the immediately preceding calendar quarter:

- (a) The entire amount of taxable aviation fuel sold or purchased by the person, as applicable.
  - (b) The amount of tax for which the person is liable from the purchase or sale of aviation fuel.
  - (c) The number of taxable gallons of aviation fuel sold or purchased by the person, as applicable, at each airport and the gross proceeds from the sales or purchase of those gallons of aviation fuel, as applicable.
  - (d) Any other information the department considers necessary for the proper administration of this act.
- (2) The report required under this section shall not include any remittance for tax and does not constitute a return or otherwise alleviate the person's obligations under section 6.
- (3) A person required to file the informational report under this section that fails or refuses to file the informational report within the time and in the manner specified in this section shall be liable for a penalty of \$10.00 per day for each day for each separate failure or refusal up to, but not exceeding, a maximum penalty of \$500.00 for each separate violation. The department may waive the penalty if the taxpayer demonstrates to the satisfaction of the department that the failure to file was due to reasonable cause.
- (4) As used in this section, "aviation fuel" means fuel as that term is defined in section 4 of the aeronautics code of the state of Michigan, 1945 PA 327, MCL 259.4.

**History:** Add. 2015, Act 263, Eff. Mar. 22, 2016.