

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1089 Transporter's license; fee; report; failure to submit report; penalty; waiver; importation of undyed motor fuel.

Sec. 89.

(1) A person who transports motor fuel into this state or out of this state for another person shall obtain a transporter's license. A person licensed as a supplier, an exporter, or an importer under section 76 or 82 who transports motor fuel into this state or out of this state for their own account only is not required to obtain a transporter's license.

(2) The fee for a transporter's license is \$50.00.

(3) A person licensed as a transporter in this state shall file a quarterly report with the department by the twentieth day following the end of the quarter on forms or in a format prescribed by the department concerning the amount of motor fuel transported across the borders of this state.

(4) If a transporter fails to submit the report required by this section, the department may require the transporter to pay a civil penalty of \$1,000.00 for each violation.

(5) If substantially similar information is readily available to this state from the federal government including a federal terminal report, or if the department determines that the report is not needed to properly administer this act, the department may waive the requirement that a transporter file the report described in subsection (3).

(6) A transporter is subject to a civil penalty of \$10,000.00 for each incidence where the transporter knowingly imports undyed motor fuel in a transport truck without possessing either an import verification number or a shipping paper showing on its face that this state's motor fuel tax is not due or that the tax imposed by this act has been precollected by a licensed supplier.

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