

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1109 Reliance by person issuing shipping paper on certain representations; tax liability.

Sec. 109.

(1) A person who issues a shipping paper, including but not limited to a supplier, a terminal operator, or a bulk plant operator may rely on the following representations of a transporter, shipper, or the shipper's agent:

- (a) A statement identifying the transporter's or shipper's intended destination state for the motor fuel.
- (b) A statement that the motor fuel shall be used for a tax-exempt purpose.

(2) An importer, transporter, shipper, and the shipper's agent, and any purchaser, not the supplier or terminal operator, are jointly and severally liable for any tax otherwise due to the state as a result of a diversion of the motor fuel from the represented destination state.

(3) A terminal operator may rely on the representation of a licensed supplier concerning the supplier's obligation to collect tax.

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