

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1085 Exportation of motor fuel; requirements; violation; penalty; exemption.

Sec. 85.

(1) A person shall not export motor fuel from this state unless either of the following applies:

(a) The person is licensed as an exporter or supplier under this act.

(b) The person has paid the applicable destination state tax to the supplier, can demonstrate proof of export in the form of a destination state shipping paper, and can demonstrate that the destination state fuel tax has been paid.

(2) A person who negligently violates this section is subject to a \$500.00 civil penalty.

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

(4) An end user who exports fuel in the fuel supply tank of a licensed motor vehicle where the fuel is used only to power the vehicle is exempt from this section.

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