

**MOTOR FUEL TAX ACT (EXCERPT)**  
**Act 403 of 2000**

**207.1006 Definitions; T to W.**

Sec. 6.

As used in this act:

- (a) "Tank wagon" means a straight truck having 1 or more compartments other than the fuel supply tank designed or used to carry motor fuel.
- (b) "Tank wagon operator-importer" means a person who operates a tank wagon and imports motor fuel into this state from another state.
- (c) "Tax" means a tax, interest, or penalty levied under this act.
- (d) "Terminal" means a motor fuel storage and distribution facility that meets all of the following requirements:
  - (i) Is registered as a qualified terminal by the internal revenue service.
  - (ii) Is supplied by pipeline or marine vessel.
  - (iii) Has a rack from which motor fuel may be removed.
- (e) "Terminal operator" means a person who owns, operates, or otherwise controls a terminal.
- (f) "Transmix" means the mixed product that results from the buffer or interface of 2 different products in a pipeline shipment, or a mixture of 2 different products within a refinery or terminal that results in an off-grade mixture.
- (g) "Transport truck" means a semitrailer combination rig designed or used for the purpose of transporting motor fuel over the public roads or highways.
- (h) "Transporter" means an operator of a railroad or rail car, tank wagon, transport truck, or other fuel transportation vehicle engaged in the business of transporting motor fuel below the terminal rack.
- (i) "Two-party exchange" means a transaction in which motor fuel is transferred from 1 licensed supplier or licensed permissive supplier to another licensed supplier or licensed permissive supplier where all of the following occur:
  - (i) The transaction includes a transfer from the person who holds the original inventory position for motor fuel in the terminal as reflected in the records of the terminal operator.
  - (ii) The exchange transaction is completed before removal across the rack from the terminal by the receiving licensed supplier or licensed permissive supplier.
  - (iii) The terminal operator in its books and records treats the receiving exchange party as the supplier that removes the product across a terminal rack for purposes of reporting the transaction to the department.
- (j) "Ultimate vendor" means the person who sells motor fuel to the end user of the fuel.
- (k) "Wholesaler" means a person who acquires motor fuel from a supplier or from another wholesaler for subsequent sale and distribution at wholesale by a fuel transportation vehicle, rail car, or other motor vehicle.

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

**Compiler's Notes:** Enacting section 2 of Act 468 of 2014 provides: "Enacting section 2. This amendatory act does not take effect unless House Joint Resolution UU of the 97th Legislature becomes a part of the state constitution of 1963 as provided in section 1 of article XII of the state constitution of 1963." House Joint Resolution UU was presented to the electors as Proposal 15-1 at the May 5, 2015 special election. The proposal to amend the constitution was not approved by the voters and Act 468 of 2014 does not go into effect.