

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

**207.1076 Sale of motor fuel by bonded or occasional importer; license requirements.**

Sec. 76.

(1) A person who desires to import motor fuel into this state from another country by transport truck, tank wagon, pipeline, or marine vessel into a storage facility other than a qualified terminal shall be licensed as either of the following:

- (a) An occasional importer.
- (b) A bonded importer.

(2) An applicant for a license under subsection (1) may choose which license the person shall operate under. The fee for either license is \$1,000.00.

(3) A bonded importer or occasional importer who sells motor fuel shall collect from the purchaser the tax imposed by section 8 on that motor fuel.

(4) In addition to the license application information required by section 53, an applicant for an occasional importer's license or a bonded importer's license shall provide a copy of the applicant's license to purchase or handle motor fuel tax-exempt in the specified province, country, or other source jurisdiction for which the license is to be issued.

(5) This section does not apply to a person who imports motor fuel if both of the following conditions are met:

(a) All of the motor fuel is subject to 1 or more tax precollection agreements with a supplier as provided in section 72.

(b) All of the motor fuel is expressly evidenced on the terminal-issued shipping paper as provided in section 101.

(6) A person who desires to import motor fuel into a destination in this state from outside the United States, and who has not entered into an agreement to prepay to the supplier or permissive supplier this state's motor fuel tax with respect to the motor fuel, shall obtain an occasional importer's license or a bonded importer's license subject to the special bonding requirements of section 58(2).

(7) A person who obtains a license to import motor fuel pursuant to subsection (5) shall do all of the following:

(a) Obtain an import verification number from the department within 24 hours before entering the state for each separate import into the state but not later than actual entry into this state.

(b) Display the import verification number on the terminal-issued shipping paper required under section 104.

(c) Comply with the payment requirements under section 78 or 80, whichever is applicable.

(8) An occasional importer's license or a bonded importer's license issued under subsection (5) shall be specific to each foreign country or other jurisdiction outside the United States.

(9) If the foreign country or other jurisdiction outside the United States has adopted reciprocal legislation or entered into a compact with this state providing for collection of destination jurisdiction tax by the terminal supplier in accordance with terminal-issued shipping papers designating the intended state or country of destination, then the importer is ineligible for a license to import motor fuel outside of the bulk transfer terminal system from the other country, and a license to so import is canceled.

(10) The department shall not issue an occasional importer's license or a bonded importer's license if the applicant is not licensed in the foreign country or other jurisdiction outside the United States.

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