

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1078 Tax liability for motor fuel imported from another country.

Sec. 78.

(1) Except as otherwise provided in this act, the tax imposed by section 8 on motor fuel imported from another country shall be paid by the licensed bonded importer who imported the motor fuel other than dyed diesel fuel on or before the twentieth day of the month following the month in which the motor fuel was imported. An importer shall report the total number of gallons of motor fuel imported but shall take a deduction from total gallons for dyed diesel fuel before calculating the tax.

(2) If a licensed supplier or licensed permissive supplier precollects tax under section 72(5), that supplier is jointly and severally liable with the licensed bonded importer for the tax and shall remit the tax to the department on behalf of the importer under the same terms as a supplier payment under section 71. In this case, an import verification number is not required.

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

(4) A bonded importer required to remit tax under this act may remit the tax by an electronic funds transfer acceptable to the department. The electronic funds transfer shall be made on or before the date the tax is due.

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