

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1083 Terminal operator's license.

Sec. 83.

(1) A person shall not engage in business in this state as a terminal operator unless licensed as a terminal operator or supplier.

(2) The fee for a terminal operator's license is \$2,000.00.

(3) A licensed terminal operator or licensed supplier operating a terminal in this state shall file with the department on forms or in a format prescribed by the department a monthly report of operations for each terminal it operates within the state. The report shall include any information the department considers reasonably necessary to determine the terminal operator's liability under this act.

(4) In addition to the report required by subsection (3), a person operating a terminal in this state shall file with the department on forms or in a format prescribed by the department an annual report of operations for each terminal it operates within the state. The report shall be filed for each calendar year on or before February 25 of the following year and shall include the following information:

(a) The net amount of monthly temperature adjusted gains or losses of motor fuel in net gallons.

(b) The total number of net gallons of motor fuel removed from the terminal in bulk and across the terminal rack during the calendar year.

(c) The amount of tax due as calculated under section 8.

(d) The amount of tax collected during the calendar year.

(e) Any other information the department considers reasonably necessary to determine the tax liability of the terminal operator under this act.

(5) The department may waive the filing requirement in subsection (3) or (4) if the information required is available in a written or electronic format from the federal government.

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