

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

**207.1104 Acquisition of undyed motor fuel or taxes unpaid; conditions; compliance; violation.**

Sec. 104.

(1) If a licensed bonded importer or occasional importer acquires from a terminal located outside the United States motor fuel destined for this state which has not been dyed in accordance with this act, and which has not had the tax paid or accrued to the supplier at the time of removal from the terminal, an importer or transporter operating on the importer's behalf shall comply with all of the following conditions before entering or transporting the motor fuel by rail car or by transport truck on the public roads or highways of this state:

(a) The importer or transporter shall obtain an import verification number from the department before entering this state, but not sooner than 24 hours before entering this state.

(b) The importer or transporter shall carry on board the transport truck or train pulling the rail car a shipping paper containing all of the following:

(i) The import verification number set out prominently and indelibly on the face of each copy of the shipping paper.

(ii) The terminal origin and the importer's name and address set out prominently on the face of each copy of the shipping paper.

(iii) All of the information otherwise required by this act to be included on the shipping paper.

(c) All tax imposed by this act concerning previously requested import verification number activity on the account of the importer or the transporter has been timely remitted.

(2) A person, including the driver of the fuel transportation vehicle or the operator of the train transporting the motor fuel, who knowingly violates or knowingly aids and abets another to violate this section is guilty of a felony.

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