

**GENERAL SALES TAX ACT (EXCERPT)**  
**Act 167 of 1933**

**205.56c Aviation fuel; informational report; "aviation fuel" defined.**

Sec. 6c.

(1) Beginning April 1, 2016 and each calendar quarter thereafter, each taxpayer making sales at retail of aviation fuel shall, on or before the last day of the month in the month that immediately follows the end of a calendar quarter, file an informational report with the department on a form prescribed by the department showing all of the following for the immediately preceding calendar quarter:

- (a) The entire amount of the taxpayer's taxable sales at retail of aviation fuel.
- (b) The gross proceeds of the taxpayer's business from taxable sales at retail of aviation fuel.
- (c) The amount of tax for which the taxpayer is liable from sales at retail of aviation fuel.
- (d) The number of taxable gallons of aviation fuel sold by the taxpayer at each airport and the gross proceeds from the sales of those gallons of aviation fuel.
- (e) Any other information the department considers necessary for the proper administration of this act.

(2) The report required under this section shall not include any remittance for tax, and does not constitute a return or otherwise alleviate the taxpayer's obligations under section 6.

(3) A taxpayer required to file the informational report under this section that fails or refuses to file the informational report within the time and in the manner specified in this section shall be liable for a penalty of \$10.00 per day for each day for each separate failure or refusal up to, but not exceeding, a maximum penalty of \$500.00 for each separate violation. The department may waive the penalty if the taxpayer demonstrates to the satisfaction of the department that the failure to file was due to reasonable cause.

(4) As used in this section, "aviation fuel" means fuel as that term is defined in section 4 of the aeronautics code of the state of Michigan, 1945 PA 327, MCL 259.4.

**History:** Add. 2015, Act 262, Eff. Mar. 22, 2016