

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1142 Motor fuel tax evasion prevention fund; creation; disposition.

Sec. 142.

- (1) The motor fuel tax evasion prevention fund is created in the department.
- (2) Money deposited into the fund shall only be used for the following purposes:
 - (a) To fund the development of an efficient and effective diesel fuel enforcement program that shall include, but not be limited to:
 - (i) Oversight of the public roads and highways of this state to ensure that dyed diesel fuel and other untaxed fuel is not being used in violation of Michigan law.
 - (ii) Developing auditing techniques to aid the department in exposing tax evasion schemes and incidents.
 - (b) To fund the inspection, testing, and sampling provisions in this act, including the funding of additional inspectors engaged in random on-road inspections.
 - (c) To fund the additional administrative costs associated with the implementation of this act.

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