

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

**207.1106 Retention of shipping paper.**

Sec. 106. (1) A retailer, bulk plant operator, bulk end user, or bulk storage facility shall receive, examine, and retain for a period of 30 days at the delivery location the terminal-issued shipping paper received from the transporter for each shipment of motor fuel that is delivered to that location.

(2) The retailer, bulk plant operator, bulk end user, or bulk storage facility shall retain the shipping paper for not less than 4 years either at the delivery location or at another location.

(3) A person who knowingly violates or knowingly aids and abets another to violate this section is guilty of a misdemeanor.

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