

MOTOR FUEL TAX ACT (EXCERPT)
Act 403 of 2000

207.1134 Refusal to allow inspection or audit.

Sec. 134. (1) A person who refuses to permit any inspection or audit authorized by this act is subject to a civil penalty of \$5,000.00, in addition to any other penalty imposed by this act.

(2) A person who, for the purpose of evading tax, refuses to allow an inspection authorized by this act is guilty of a felony, in addition to any other penalty imposed by this act.

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