



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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March 3, 2004

Notice to Michigan Motor Fuel Suppliers and Wholesalers

This notice is to remind all suppliers and wholesalers selling motor fuel products in Michigan of the Department of Treasury's policy regarding sales to Indian Tribes and/or their members.

Unless the Department specifically notifies the supplier or wholesaler otherwise, all gasoline and diesel sales to Indian tribal retailers or tribal member retailers must include the appropriate State motor fuel tax. State authorized retailers located within a Tribe's Indian Country (as defined in 18 USC 1151), may file for refunds regarding subsequent retail sales made to qualifying exempt tribal members where the transaction takes place within such Indian Country.

The following documentation must be maintained for four years and available upon request: Original invoices; the name and physical address of all purchasers located within "Indian Country"; the type of motor fuel product and number of gallons sold; the tax collected; the date of the sale; and the check number of the payment.

If you have any questions regarding the above procedure, please contact the Customer Contact Division, Special Taxes Section at 517.636.4600.