

Act No. 353  
Public Acts of 1994  
Approved by the Governor  
December 22, 1994  
Filed with the Secretary of State  
December 22, 1994

**STATE OF MICHIGAN  
87TH LEGISLATURE  
REGULAR SESSION OF 1994**

**Introduced by Reps DeLange London, Voorhees Gernaat Dalman Bandstra Stille Hammerstrom  
Kukuk and Rhead**

# **ENROLLED HOUSE BILL No. 5444**

AN ACT to amend Act No 119 of the Public Acts of 1980 entitled An act to prescribe a privilege tax for the use of public roads and highways of this state by motor carriers by imposing a specific tax upon the use of motor fuel within this state to provide for certain credits against this tax and certain mechanisms for paying collecting and enforcing this tax to provide for the licensing of motor carriers and for exemptions from licensure to require the keeping and providing for the examination of certain reports to provide review procedures for the assessment of the tax and revocation of a license to impose certain duties upon and confer certain powers to certain state departments and agencies to prescribe certain penalties for the violation of this act and to make appropriations as amended being sections 207 211 to 207 235 of the Michigan Compiled Laws by adding section 2a

*The People of the State of Michigan enact*

Section 1 Act No 119 of the Public Acts of 1980 as amended being sections 207 211 to 207 235 of the Michigan Compiled Laws is amended by adding section 2a to read as follows

Sec 2a (1) The department on behalf of this state may enter into a reciprocal agreement providing for the imposition of a motor fuel tax on an apportionment or allocation basis with the proper authority of a state a commonwealth the District of Columbia a state or province of a foreign country or a territory or possession either of the United States or of a foreign country Pursuant to this subsection the department shall enter into the international fuel tax agreement

(2) The department may promulgate rules to implement and enforce the provisions of the international fuel tax agreement Rules promulgated under this subsection shall be promulgated pursuant to the administrative procedures act of 1969 Act No 306 of the Public Acts of 1969 being sections 24 201 to 24 328 of the Michigan Compiled Laws

(3) Pursuant to the requirements of the intermodal surface transportation efficiency act of 1991 Public Law 102 240 105 Stat 1914 if the department entered into the international fuel tax agreement and if the provisions set forth in that agreement are different from this act then the provisions of the agreement shall control

(4) This section constitutes complete authority for the imposition of motor fuel taxes upon an apportionment or allocation basis

This act is ordered to take immediate effect

Co Clerk of the House of Representatives

Secretary of the Senate

Approved

Governor