



SENATE BILL No. 1205

September 13, 1994, Introduced by Senator PRIDNIA and
referred to the Committee on Transportation and
Tourism

A bill to amend section 801 of Act No 300 of the Public
Acts of 1949, entitled as amended

"Michigan vehicle code,"

as amended by Act No 95 of the Public Acts of 1994, being sec-
tion 257 801 of the Michigan Compiled Laws

THE PEOPLE OF THE STATE OF MICHIGAN ENACT

1 Section 1 Section 801 of Act No 300 of the Public Acts of
2 1949, as amended by Act No 95 of the Public Acts of 1994, being
3 section 257 801 of the Michigan Compiled Laws, is amended to read
4 as follows

5 Sec 801 (1) The secretary of state shall collect the fol-
6 lowing taxes at the time of registering a vehicle, which shall
7 exempt the vehicle from all other state and local taxation,
8 except the fees and taxes provided by law to be paid by certain
9 carriers operating motor vehicles and trailers under the motor

1 carrier act, Act No 254 of the Public Acts of 1933, as amended,
 2 being sections 475 1 to 479 20 of the Michigan Compiled Laws the
 3 taxes imposed by the motor carrier fuel tax act, Act No 119 of
 4 the Public Acts of 1980, as amended, being sections 207 211 to
 5 207 235 of the Michigan Compiled Laws a fee or fees imposed pur-
 6 suant to the local road improvements and operations revenue act
 7 and except as otherwise provided by this act

8 (a) For a motor vehicle, including a motor home, except as
 9 otherwise provided, and a pickup truck or van, which pickup truck
 10 or van weighs not more than 5,000 pounds and is not taxed under
 11 subdivision (p), except as otherwise provided, according to the
 12 following schedule of empty weights

13	Empty weights	Fee
14	0 to 3,000 pounds	\$ 29 00
15	3,001 to 3,500 pounds	32 00
16	3 501 to 4,000 pounds	37 00
17	4,001 to 4,500 pounds	43 00
18	4,501 to 5,000 pounds	47 00
19	5,001 to 5,500 pounds	52 00
20	5,501 to 6,000 pounds	57 00
21	6,001 to 6,500 pounds	62 00
22	6,501 to 7,000 pounds	67 00
23	7,001 to 7,500 pounds	71 00
24	7,501 to 8,000 pounds	77 00
25	8,001 to 8,500 pounds	81 00

1	8,501 to 9,000 pounds	86 00
2	9,001 to 9,500 pounds	91 00
3	9,501 to 10,000 pounds	95 00
4	over 10,000 pounds	\$ 0 90 per 100 pounds
5		of empty weight

6 On October 1, 1983, and October 1, 1984, the tax assessed
7 under this subdivision shall be annually revised for the regis-
8 trations expiring on the appropriate October 1 or after that date
9 by multiplying the tax assessed in the preceding fiscal year
10 times the personal income of Michigan for the preceding calendar
11 year divided by the personal income of Michigan for the calendar
12 year which preceded that calendar year In performing the calcu-
13 lations under this subdivision, the secretary of state shall use
14 the spring preliminary report of the United States department of
15 commerce or its successor agency A van which is owned by a
16 person who uses a wheelchair or by a person who transports a res-
17 ident of his or her household who uses a wheelchair and for which
18 registration plates are issued pursuant to section 803d shall be
19 assessed at the rate of 50% of the tax provided for in this
20 subdivision

21 (b) For a trailer coach attached to a motor vehicle 76 cents
22 per 100 pounds of empty weight of the trailer coach A trailer
23 coach not under Act No 243 of the Public Acts of 1959, being
24 sections 125 1035 to 125 1043 of the Michigan Compiled Laws, and
25 while located on land otherwise assessable as real property under
26 the general property tax act, Act No 206 of the Public Acts of
27 1893, as amended, being sections 211 1 to 211 157 of the Michigan

1 Compiled Laws, if the trailer coach is used as a place of
2 habitation, and whether or not permanently affixed to the soil,
3 shall not be exempt from real property taxes

4 (c) For a road tractor, truck, or truck tractor owned by a
5 farmer and used exclusively in connection with the farmer's farm-
6 ing operations, or used for the transportation of the farmer and
7 the farmer's family, and not used for hire, 74 cents per 100
8 pounds of empty weight of the road tractor, truck, or truck
9 tractor AS USED IN THIS SUBDIVISION, "FARMING OPERATIONS"
10 INCLUDES PARTIALLY OR WHOLLY THE CULTIVATION OF THE SOIL AND THE
11 RAISING AND HARVESTING OF MINNOWS

12 (d) For a road tractor, truck, or truck tractor owned by a
13 wood harvester and used exclusively in connection with the wood
14 harvesting operations, 74 cents per 100 pounds of empty weight of
15 the road tractor, truck, or truck tractor A registration
16 secured by payment of the fee as prescribed in this subdivision
17 shall continue in full force and effect until the regular expira-
18 tion date of the registration As used in this subdivision,
19 "wood harvester" includes the person or persons hauling and
20 transporting raw materials only from the forest to the mill
21 site "Wood harvesting operations" does not include the trans-
22 portation of processed lumber

23 (e) For a hearse or ambulance used exclusively by a licensed
24 funeral director in the general conduct of the licensee's funeral
25 business, including a hearse or ambulance whose owner is engaged
26 in the business of leasing or renting the hearse or ambulance to

1 others, \$1 17 per 100 pounds of the empty weight of the hearse or
2 ambulance

3 (f) For a motor vehicle owned and operated by this state, a
4 state institution, a municipality, a privately incorporated, non-
5 profit volunteer fire department, or a nonpublic, nonprofit col-
6 lege or university, \$5 00 per set and for each motor vehicle
7 operating under municipal franchise, weighing less than 2,500
8 pounds, 65 cents per 100 pounds of the empty weight of the motor
9 vehicle, weighing from 2,500 to 4,000 pounds, 80 cents per 100
10 pounds of the empty weight of the motor vehicle, weighing 4,001
11 to 6,000 pounds, \$1 00 per 100 pounds of the empty weight of the
12 motor vehicle, and weighing over 6,000 pounds, \$1 25 per 100
13 pounds of the empty weight of the motor vehicle

14 (g) For a bus including a station wagon, carryall, or simi-
15 larly constructed vehicle owned and operated by a nonprofit
16 parents' transportation corporation used for school purposes,
17 parochial school or society, church Sunday school, or any other
18 grammar school, or by a nonprofit youth organization or nonprofit
19 rehabilitation facility or a motor vehicle owned and operated by
20 a senior citizen center, \$10 00 per set, if the bus, station
21 wagon, carryall, or similarly constructed vehicle or motor vehi-
22 cle is designated by proper signs showing the organization oper-
23 ating the vehicle

24 (h) For a vehicle owned by a nonprofit organization and used
25 to transport equipment for providing dialysis treatment to chil-
26 dren at camp for a vehicle owned by the civil air patrol, as
27 organized under sections 1 to 8 of chapter 527, 60 Stat 346, 36

1 U S C 201 to 208, \$10 00 per plate, if the vehicle is designated
 2 by a proper sign showing the civil air patrol's name for a motor
 3 vehicle having a truck chassis and a locomotive or ship's body
 4 which is owned by a nonprofit veterans organization and used
 5 exclusively in parades and civic events or for an emergency sup-
 6 port vehicle used exclusively for emergencies and owned and oper-
 7 ated by a federally recognized nonprofit charitable organization,
 8 \$10 00 per plate

9 (1) For each truck owned and operated free of charge by a
 10 bona fide ecclesiastical or charitable corporation, or red cross,
 11 girl scout, or boy scout organization, 65 cents per 100 pounds of
 12 the empty weight of the truck

13 (j) For each truck, weighing 8,000 pounds or less, and not
 14 used to tow a vehicle, for each privately owned truck used to tow
 15 a trailer for recreational purposes only and not involved in a
 16 profit making venture, and for each vehicle designed and used to
 17 tow a mobile home or a trailer coach, except as provided in sub-
 18 division (b), \$38 00 or an amount computed according to the fol-
 19 lowing schedule of empty weights, whichever is greater

20	Empty weights	Per 100 pounds
21	0 to 2,500 pounds	\$ 1 40
22	2,501 to 4,000 pounds	1 76
23	4,001 to 6,000 pounds	2 20
24	6,001 to 8,000 pounds	2 72
25	8,001 to 10,000 pounds	3 25

1	10,001 to 15,000 pounds	3 77
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2	15,001 pounds and over	4 39
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3 If the tax required under subdivision (q) for a vehicle of
4 the same model year with the same list price as the vehicle for
5 which registration is sought under this subdivision is more than
6 the tax provided under the preceding provisions of this subdivi-
7 sion for an identical vehicle, the tax required under this subdivi-
8 sion shall not be less than the tax required under subdivision
9 (q) for a vehicle of the same model year with the same list
10 price

(k) For each truck weighing 8,000 pounds or less towing a trailer or any other combination of vehicles and for each truck weighing 8,001 pounds or more, road tractor or truck tractor, except as provided in subdivision (j), according to the following schedule of elected gross weights

16	Elected gross weight	Fee
17	0 to 24,000 pounds	\$ 378 00
18	24,001 to 28,000 pounds	429 00
19	28,001 to 32,000 pounds	499 00
20	32,001 to 36,000 pounds	572 00
21	36,001 to 42,000 pounds	672 00
22	42,001 to 48,000 pounds	773 00
23	48,001 to 54,000 pounds	873 00
24	54,001 to 60,000 pounds	975 00
25	60,001 to 66,000 pounds	1,075 00

1	66,001 to 72,000 pounds	1,176 00
2	72,001 to 80,000 pounds	1,277 00
3	80,001 to 90,000 pounds	1,379 00
4	90,001 to 100,000 pounds	1,540 00
5	100,001 to 115,000 pounds	1,710 00
6	115,001 to 130,000 pounds	1,883 00
7	130,001 to 145,000 pounds	2,054 00
8	145,001 to 160,000 pounds	2,226 00
9	over 160,000 pounds	2,398 00

10 For each commercial vehicle registered pursuant to this sub-
 11 division \$15 00 shall be deposited in a truck safety fund to be
 12 expended for the purposes prescribed in section 25 of Act No 51
 13 of the Public Acts of 1951, being section 247 675 of the Michigan
 14 Compiled Laws

15 If a truck or road tractor without trailer is leased from an
 16 individual owner-operator, the lessee, whether a person, firm, or
 17 corporation, shall pay to the owner-operator 60% of the fee pre-
 18 scribed in this subdivision for the truck tractor or road tractor
 19 at the rate of 1/12 for each month of the lease or arrangement in
 20 addition to the compensation the owner-operator is entitled to
 21 for the rental of his or her equipment

22 (1) For each pole trailer, semitrailer, or trailer, accord-
 23 ing to the following schedule of rates

24	Empty weights	Fee
25	0 to 500 pounds	\$ 17 00

1	501 to 1,500 pounds	24 00
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2	1,501 pounds and over	39 00
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3 (m) For each commercial vehicle used for the transportation
4 of passengers for hire except for a vehicle for which a payment
5 is made pursuant to Act No 2 of the Public Acts of 1960, being
6 sections 257 971 to 257 972 of the Michigan Compiled Laws,
7 according to the following schedule of empty weights

8	Empty weights	Per 100 pounds
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9	0 to 4,000 pounds	\$ 1 76
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10	4,001 to 6,000 pounds	2 20
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11	6,001 to 10,000 pounds	2 72
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12	10,001 pounds and over	3 25
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13	(n) For each motorcycle	\$ 23 00
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14 On October 1, 1983, and October 1, 1984, the tax assessed
15 under this subdivision shall be annually revised for the regis-
16 trations expiring on the appropriate October 1 or after that date
17 by multiplying the tax assessed in the preceding fiscal year
18 times the personal income of Michigan for the preceding calendar
19 year divided by the personal income of Michigan for the calendar
20 year which preceded that calendar year In performing the calcu-
21 lations under this subdivision, the secretary of state shall use
22 the spring preliminary report of the United States department of
23 commerce or its successor agency

24 Beginning January 1, 1984, the registration tax for each
25 motorcycle shall be increased by \$3 00 The \$3 00 increase shall

1 not be considered as part of the tax assessed under this
 2 subdivision for the purpose of the annual October 1 revisions but
 3 shall be in addition to the tax assessed as a result of the
 4 annual October 1 revisions Beginning January 1, 1984, \$3 00 of
 5 each motorcycle fee shall be placed in a motorcycle safety fund
 6 in the state treasury and shall be used only for funding the
 7 motorcycle safety education program as provided for under sec-
 8 tions 312b and 811a

9 (c) For each truck weighing 8,001 pounds or more, road trac-
 10 tor, or truck tractor used exclusively as a moving van or part of
 11 a moving van in transporting household furniture and household
 12 effects or the equipment or those engaged in conducting carn-
 13 vals, at the rate of 80% of the schedule of elected gross weights
 14 in subdivision (k) as modified by the operation of that
 15 subdivision

16 (p) For each pickup truck or van, which pickup truck or van
 17 weighs not more than 5,000 pounds and is owned by a business,
 18 corporation, or person other than an individual, according to the
 19 following schedule of empty weights

20	Empty weights	Fee
21	0 to 4,000 pounds	\$ 39 00
22	4,001 to 4,500 pounds	44 00
23	4,501 to 5,000 pounds	49 00

24 (q) After September 30, 1983, each motor vehicle of the 1984
 25 or a subsequent model year as shown on the application required
 26 under section 217 which has not been previously subject to the

1 tax rates of this section and which is of the motor vehicle
 2 category otherwise subject to the tax schedule described in sub-
 3 division (a) according to the following schedule based upon reg-
 4 istration periods of 12 months

5 (1) Except as otherwise provided in this subdivision, for
 6 the first registration, which is not a transfer registration
 7 under section 809 and for the first registration after a transfer
 8 registration under section 809, according to the following sched-
 9 ule based on the vehicle's list price

10	List Price	Tax
11	\$0 - \$6,000 00	\$ 30 00
12	More than \$6,000 00 - \$7,000 00	\$ 33 00
13	More than \$7,000 00 - \$8,000 00	\$ 38 00
14	More than \$8,000 00 - \$9,000 00	\$ 43 00
15	More than \$9,000 00 - \$10,000 00	\$ 48 00
16	More than \$10,000 00 - \$11,000 00	\$ 53 00
17	More than \$11,000 00 - \$12,000 00	\$ 58 00
18	More than \$12,000 00 - \$13,000 00	\$ 63 00
19	More than \$13,000 00 - \$14,000 00	\$ 68 00
20	More than \$14,000 00 - \$15,000 00	\$ 73 00
21	More than \$15,000 00 - \$16,000 00	\$ 78 00
22	More than \$16,000 00 - \$17,000 00	\$ 83 00
23	More than \$17,000 00 - \$18,000 00	\$ 88 00
24	More than \$18,000 00 - \$19,000 00	\$ 93 00
25	More than \$19,000 00 - \$20,000 00	\$ 98 00

1	More than \$20,000 00 - \$21,000 00	\$103 00
2	More than \$21,000 00 - \$22,000 00	\$108 00
3	More than \$22,000 00 - \$23,000 00	\$113 00
4	More than \$23,000 00 - \$24,000 00	\$118 00
5	More than \$24,000 00 - \$25,000 00	\$123 00
6	More than \$25,000 00 - \$26,000 00	\$128 00
7	More than \$26,000 00 - \$27,000 00	\$133 00
8	More than \$27,000 00 - \$28,000 00	\$138 00
9	More than \$28,000 00 - \$29,000 00	\$143 00
10	More than \$29,000 00 - \$30,000 00	\$148 00
11	More than \$30,000 00	0 5% of the list price
12	(11) For the second registration, 90% of the tax assessed	
13	under subparagraph (1)	
14	(111) For the third registration, 90% of the tax assessed	
15	under subparagraph (11)	
16	(1v) For the fourth and subsequent registrations, 90% of the	
17	tax assessed under subparagraph (111)	
18	For a vehicle of the 1984 or a subsequent model year which	
19	has been previously registered by a person other than the person	
20	applying for registration or for a vehicle of the 1984 or a sub-	
21	sequent model year which has been previously registered in	
22	another state or country and is registered for the first time in	
23	this state, the tax under this subdivision shall be determined by	
24	subtracting the model year of the vehicle from the calendar year	
25	for which the registration is sought If the result is zero or a	
26	negative figure, the first registration tax shall be paid If	
27	the result is 1, 2, or 3 or more, then, respectively, the second,	

1 third, or subsequent registration tax shall be paid A van which
2 is owned by a person who uses a wheelchair or by a person who
3 transports a resident of his or her household who uses a wheel-
4 chair and for which registration plates are issued pursuant to
5 section 803d shall be assessed at the rate of 50% of the tax pro-
6 vided for in this subdivision

7 (r) For a wrecker, \$200 00

8 (s) When the secretary of state computes a tax under this
9 section, a computation which does not result in a whole dollar
10 figure shall be rounded to the next lower whole dollar when the
11 computation results in a figure ending in 50 cents or less and
12 shall be rounded to the next higher whole dollar when the compu-
13 tation results in a figure ending in 51 cents or more, unless
14 specific fees are specified, and may accept the manufacturer's
15 shipping weight of the vehicle fully equipped for the use for
16 which the registration application is made If the weight is not
17 correctly stated or is not satisfactory, the secretary of state
18 shall determine the actual weight Each application for regis-
19 tration of a vehicle under subdivisions (j) and (m) shall have
20 attached to the application a scale weight receipt of the vehicle
21 fully equipped as of the time the application is made The scale
22 weight receipt is not necessary if there is presented with the
23 application a registration receipt of the previous year which
24 shows on its face the weight of the motor vehicle as registered
25 with the secretary of state and which is accompanied by a state-
26 ment of the applicant that there has not been a structural change

1 in the motor vehicle which has increased the weight and that the
2 previous registered weight is the true weight

3 (2) A manufacturer is not exempted under this act from
4 paying ad valorem taxes on vehicles in stock or bond, except on
5 the specified number of motor vehicles registered A dealer is
6 exempt from paying ad valorem taxes on vehicles in stock or
7 bond

8 (3) The fee for a vehicle with an empty weight over 10,000
9 pounds imposed pursuant to subsection (1)(a) and the fees imposed
10 pursuant to subsection (1)(b), (c), (d), (e), (f), (i), (j), (m),
11 (o), and (q) shall each be increased by \$5 00 This increase
12 shall be credited to the Michigan transportation fund and used to
13 defray the costs of processing the registrations under this
14 section

15 (4) As used in this section

16 (a) "Gross proceeds" means gross proceeds as defined in sec-
17 tion 1 of the general sales tax act Act No 167 of the Public
18 Acts of 1933, being section 205 51 of the Michigan Compiled
19 Laws However, gross proceeds shall include the value of the
20 motor vehicle used as part payment of the purchase price as that
21 value is agreed to by the parties to the sale, as evidenced by
22 the signed agreement executed pursuant to section 251

23 (b) "List price" means the manufacturer's suggested base
24 list price as published by the secretary of state, or the
25 manufacturer's suggested retail price as shown on the label
26 required to be affixed to the vehicle under section 3 of the
27 automobile information disclosure act, Public Law 85-506,

1 15 U S C 1232, if the secretary of state has not at the time of
2 the sale of the vehicle published a manufacturer's suggested
3 retail price for that vehicle, or the purchase price of the vehi-
4 cle if the manufacturer's suggested base list price is unavail-
5 able from the sources described in this subdivision

6 (c) "Purchase price" means the gross proceeds received by
7 the seller in consideration of the sale of the motor vehicle
8 being registered