



HOUSE BILL No. 5131

September 26, 1995, Introduced by Reps. Perricone, Jersevic, Rhead, Green, Profit, Anthony, Gnodtke and Goschka and referred to the Committee on Tax Policy.

A bill to amend section 51 of Act No. 150 of the Public Acts of 1927, entitled as amended

"An act to prescribe a privilege tax for the use of the public highways by owners and drivers of motor vehicles by imposing a specific tax upon the sale or use, within the state of Michigan, of motor fuel; to prescribe the manner and the time of paying this tax and the duties of officials and others respecting the payment and collection of this tax; to provide for the licensing of wholesale distributors, certain retail dealers, exporters, and suppliers as defined in this act; to fix a time when this tax and interest and penalties thereon become a lien upon the property of persons, firms, partnerships, associations, or corporations, subject to the payment of this tax; to provide for the enforcement of this lien; to permit the inspection and testing of petroleum products; to provide for certain exemptions and refunds and for the disposition of the proceeds of this tax; and to prescribe penalties for the violation of this act,"

being section 207.151 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 51 of Act No. 150 of the Public Acts of
2 1927, being section 207.151 of the Michigan Compiled Laws, is
3 amended to read as follows:

1 Sec. 51. (1) The provisions of THIS chapter ~~3 of this~~
 2 ~~act~~ shall apply only to liquefied petroleum gas and the defini-
 3 tions in this section shall apply only to THIS chapter. ~~3 of~~
 4 ~~this act.~~

5 (2) AS USED IN THIS CHAPTER:

6 (A) "Liquefied petroleum gas" ~~shall be deemed to mean~~
 7 ~~gases~~ MEANS A GAS derived from petroleum or natural gases which
 8 are in the gaseous state at normal atmospheric temperature and
 9 pressure, but which may be maintained in the liquid state at
 10 normal atmospheric temperature by suitable pressure. The term
 11 ~~shall be deemed to include~~ INCLUDES those products predomi-
 12 nately composed of propane, propylene, butylene, butane, and sim-
 13 ilar products not covered in chapter 1 and chapter 2. ~~of Act~~
 14 ~~No. 150 of the Public Acts of 1927, as amended.~~ FOR PURPOSES OF
 15 THE TAX IMPOSED BY THIS CHAPTER, LIQUEFIED PETROLEUM GAS DOES NOT
 16 INCLUDE PROPANE USED AS THE FUEL SOURCE OF A MOTOR VEHICLE.

17 (B) "Use" ~~shall mean and include~~ OR "USING" INCLUDES:
 18 ~~(1)~~

19 (i) Selling or delivering liquefied petroleum gas not previ-
 20 ously subjected to tax under ~~part 2 hereof~~ CHAPTER 2, either by
 21 placing it into permanently attached fuel supply tanks of motor
 22 vehicles, or THROUGH THE exchanging or replacing of the fuel
 23 supply tanks of a motor vehicle. ~~, or (2) making~~

24 (ii) MAKING delivery of liquefied petroleum gas into stor-
 25 age, devoted exclusively to the storage of liquefied petroleum
 26 gas to be consumed in motor vehicles on the public roads and
 27 highways. ~~, or (3) the~~

1 (iii) THE withdrawal of liquefied petroleum gas from the
2 cargo tank of a truck, trailer, or semi-trailer for the operation
3 of a motor vehicle upon the public roads and highways of this
4 state, whether ~~same be used~~ in vapor or liquid form.

5 (C) "Motor vehicle" means ~~and includes all vehicles~~ A
6 VEHICLE propelled by AN internal combustion engine or ~~motors~~
7 MOTOR either manufactured for use of liquefied petroleum gas, or
8 as may be converted to such use by mechanical devices, on the
9 public roads and highways in ~~the~~ THIS state, except ~~such~~
10 vehicles ~~as~~ THAT run on rails or tracks.

11 (D) "Licensed dealer" ~~shall mean and include any~~ MEANS A
12 person using liquefied petroleum gas ~~within the meaning of~~
13 "use", ~~as defined herein, holding~~ WHO HOLDS an unrevoked license
14 issued by the ~~secretary of state~~ COMMISSIONER as ~~hereinafter~~
15 provided IN SECTION 53.

16 (E) "Dealer" ~~shall mean and include any~~ MEANS A person
17 other than a ~~"~~ licensed dealer ~~"~~ who engages in the business
18 of selling or handling of liquefied petroleum gas for any purpose
19 whatsoever within this state.

20 (F) "Public roads and highways" means every way or place
21 generally opened to the use of the public as a matter of right
22 for the purpose of vehicular travel, notwithstanding that they
23 may be temporarily closed or travel ~~thereon~~ restricted for the
24 purpose of construction, maintenance, repair, or reconstruction.

25 (G) "Person" ~~means and~~ includes a natural person, partner-
26 ship, firm, association, joint stock company, syndicate, ~~and~~
27 ~~corporations~~ OR CORPORATION, and any receiver, trustee,

1 conservator, or any other official having jurisdiction or control
2 of property ~~by virtue of the provisions of any~~ UNDER law ~~,~~ or
3 by appointment of a court other than units of government.