

HOUSE BILL No. 5030

July 9, 1997, Introduced by Rep. Agee and referred to the Committee on Transportation.

A bill to amend 1927 PA 150, entitled

"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,"

by amending the title and sections 2 and 22 (MCL 207.102 and 207.122), section 2 as amended by 1992 PA 225 and section 22 as amended by 1995 PA 52, and by adding chapter 7; and to repeal acts and parts of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

TITLE

1
2 An act to prescribe a privilege tax for the use of the
3 public highways by owners and drivers of motor vehicles by impos-
4 ing a specific tax upon the sale or use, within the state of
5 Michigan, of motor fuel; to prescribe the manner and the time of
6 paying this tax and the duties of officials and others respecting
7 the payment and collection of this tax; to provide for the
8 licensing of wholesale distributors, certain retail dealers,
9 exporters, and suppliers as defined in this act; to fix a time
10 when this tax and interest and penalties thereon become a lien
11 upon the property of persons, firms, partnerships, associations,
12 or corporations, subject to the payment of this tax; to provide
13 for the enforcement of this lien; to permit the inspection and
14 testing of petroleum products; to provide for certain exemptions
15 and refunds and for the disposition of the proceeds of this tax;
16 TO PRESCRIBE A PRIVILEGE TAX FOR THE USE OF PUBLIC ROADS AND
17 HIGHWAYS OF THIS STATE BY MOTOR CARRIERS BY IMPOSING A SPECIFIC
18 TAX UPON THE USE OF MOTOR FUEL WITHIN THIS STATE; TO PROVIDE FOR
19 CERTAIN CREDITS AGAINST THIS TAX AND CERTAIN MECHANISMS FOR
20 PAYING, COLLECTING, AND ENFORCING THIS TAX; TO PROVIDE FOR THE
21 LICENSING OF MOTOR CARRIERS AND FOR EXEMPTIONS FROM LICENSURE; TO
22 REQUIRE THE KEEPING AND PROVIDING FOR THE EXAMINATION OF CERTAIN
23 REPORTS; TO PROVIDE REVIEW PROCEDURES FOR THE ASSESSMENT OF THE
24 TAX AND REVOCATION OF A LICENSE; TO IMPOSE CERTAIN DUTIES UPON
25 AND CONFER CERTAIN POWERS TO CERTAIN STATE DEPARTMENTS AND

1 AGENCIES; and to prescribe penalties for the violation of this
2 act.

3 Sec. 2. (1) A specific tax at a rate of cents per gallon
4 determined under subsection (2) ~~or (3)~~ is imposed on all gaso-
5 line and diesel motor fuel sold or used in producing or generat-
6 ing power for propelling motor vehicles used upon the public
7 roads and highways in this state. The tax shall be paid at those
8 times, in the manner, and by those persons specified in this
9 act. It is the intent of this act to impose a tax upon the
10 owners and drivers of motor vehicles using an internal combustion
11 type of engine upon the public roads and highways of this state
12 by requiring them to pay for the privilege of using the public
13 roads and highways of this state, in addition to the motor vehi-
14 cle license tax.

15 ~~(2) Beginning January 1, 1983, and ending December 31,~~
16 ~~1984, the tax rate imposed under subsection (1) for each 12-month~~
17 ~~period after December 31, 1982, shall be 11 cents per gallon or~~
18 ~~the tax rate calculated by the state commissioner of revenue as~~
19 ~~follows, with the final result of the calculation being rounded~~
20 ~~to the nearest 1/10 of a cent, whichever is the greater:~~

21 ~~(a) The latest available maintenance index figure for the~~
22 ~~most recent preceding calendar year for which a maintenance index~~
23 ~~figure is available shall be divided by the maintenance index~~
24 ~~figure for 1980.~~

25 ~~(b) The gallonage figure for the fiscal year ending~~
26 ~~September 30, 1980, shall be divided by the gallonage figure for~~

1 ~~the fiscal year preceding the 12-month period for which the tax~~
2 ~~is being calculated.~~

3 ~~(c) The quotient derived in subdivision (a) shall be multi-~~
4 ~~plied by the quotient derived in subdivision (b).~~

5 ~~(d) The product derived in subdivision (c) shall be multi-~~
6 ~~plied by 12 cents.~~

7 (2) ~~(3) Beginning January 1, 1985, the~~ THE tax rate
8 imposed under subsection (1) ~~shall be the tax rate imposed for~~
9 ~~the 12-month period ending December 31, 1984~~ IS AS FOLLOWS:

10 (A) FOR THE TAX IMPOSED BEFORE JANUARY 1, 1998, 15 CENTS.

11 (B) FOR THE TAX IMPOSED AFTER DECEMBER 31, 1997 AND BEFORE
12 JANUARY 1, 1999, 18 CENTS.

13 (C) FOR THE TAX IMPOSED AFTER DECEMBER 31, 1998 AND BEFORE
14 JANUARY 1, 2000, 20 CENTS.

15 (D) FOR THE TAX IMPOSED AFTER DECEMBER 31, 1999 AND BEFORE
16 JANUARY 1, 2006, 22 CENTS. ON DECEMBER 31, 2005 AND EVERY 5
17 YEARS AFTER 2005, THE TAX IMPOSED UNDER THIS SUBDIVISION SHALL BE
18 ADJUSTED BY THE AVERAGE CHANGE IN THE UNITED STATES CONSUMER
19 PRICE INDEX FOR THE IMMEDIATELY PRECEDING 5 YEARS, BUT NOT MORE
20 THAN 5%. AS USED IN THIS SUBDIVISION, "UNITED STATES CONSUMER
21 PRICE INDEX" MEANS THE UNITED STATES CONSUMER PRICE INDEX FOR ALL
22 URBAN CONSUMERS AS DEFINED AND REPORTED BY THE UNITED STATES
23 DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS.

24 ~~(4) Notwithstanding any other provision of this section, if~~
25 ~~the United States department of transportation, federal highway~~
26 ~~administration, materially alters the component parts of the~~
27 ~~highway maintenance and operation index described in subsection~~

~~1 (8), the tax rate imposed under subsection (1) using the formula
2 prescribed by subsection (2) shall not change from the tax rate
3 imposed under subsection (1) immediately preceding the
4 alteration.~~

~~5 (5) Notwithstanding any other provision of this section, the
6 tax rate imposed under subsection (1) for a 12-month period shall
7 not be more than 2 cents greater than the tax rate imposed for
8 the previous 12-month period.~~

~~9 (3) (6) The state commissioner of revenue shall notify
10 each supplier, wholesale distributor, and each retail dealer of
11 gasoline in this state of the tax rate imposed under subsection
12 (1) immediately after the tax rate is determined.~~

~~13 (7) By June 30, 1993, the department shall submit a report
14 to the senate finance and house taxation committees with its rec-
15 ommendations on the most appropriate manner in which to tax vehi-
16 cles propelled on the highways of this state by alternative
17 fuels.~~

~~18 (8) As used in this section:~~

~~19 (a) "Gallonage figure" means the number of gallons of gaso-
20 line, alcohol-gasoline fuel, liquefied petroleum gas, diesel
21 motor fuel, and any other fuel taxed under this act during a des-
22 ignated year.~~

~~23 (b) "Maintenance index figure" means the maintenance index
24 total for a designated year as reported in the highway mainte-
25 nance and operation index published annually by the United States
26 department of transportation, federal highway administration;
27 cost trends--highway maintenance and operation.~~

1 Sec. 22. (1) There shall be allowed a discount of 6 cents
2 per gallon of the tax imposed on diesel motor fuel pursuant to
3 section 2(1) if the diesel motor fuel is delivered into the fuel
4 supply tanks of a commercial motor vehicle licensed under ~~the~~
5 ~~motor carrier fuel tax act, Act No. 119 of the Public Acts of~~
6 ~~1980, being sections 207.211 to 207.235 of the Michigan Compiled~~
7 ~~Laws~~ CHAPTER 7.

8 (2) The tax on diesel motor fuel sold and delivered in this
9 state by the retailer into the fuel supply tanks of motor vehi-
10 cles shall be collected by the supplier and paid over monthly to
11 the department except that the retail dealer shall pay over
12 monthly to the department 6 cents of the tax imposed under
13 section 2 for each gallon sold for delivery into or supplied into
14 the fuel supply tanks of a motor vehicle that is not a commercial
15 motor vehicle licensed under ~~Act No. 119 of the Public Acts of~~
16 ~~1980~~ CHAPTER 7, and eligible for discount allowed under subsec-
17 tion (1). Each diesel motor fuel retailer shall invoice sales of
18 diesel motor fuel as prescribed by the department. Persons oper-
19 ating passenger vehicles of a capacity of 10 or more under a cer-
20 tificate of public convenience and necessity issued by the
21 Michigan public service commission, or under a municipal fran-
22 chise, license, permit, agreement, or grant, respectively, and
23 operating over regularly traveled routes expressly provided for
24 in the certificate of convenience and necessity, or municipal
25 license, permit, agreement, or grant, shall be entitled to a
26 refund of the tax paid in the manner provided in section 12.
27 Refunds provided for under this section to a state certificated

1 operator of an intercity motor bus, shall apply only to those
2 gallons of diesel motor fuel producing mileage traveled by each
3 intercity motor bus over regular routes or on charter trips or
4 portions of charter trips within this state. The tax shall apply
5 to diesel motor fuel delivered in this state into the storage of
6 a user or acquired by a user in any manner.

7 (3) An end use purchaser who has paid the tax on diesel
8 motor fuel may claim a refund of the tax paid on diesel motor
9 fuel used by the purchaser while operating a motor vehicle at a
10 plant or jobsite while not on the public roads and highways of
11 this state. The department may determine the formulae, methodol-
12 ogy, and documentation necessary to implement this subsection.

13 (4) A tax is not imposed under this act, nor shall a tax be
14 collected, on diesel motor fuel used in motor vehicles owned by
15 or leased and operated by a political subdivision of this state,
16 or motor vehicles owned and operated by this state or the federal
17 government.

18 (5) The purchaser of diesel motor fuel for use in school
19 buses owned and operated by nonprofit private, parochial, or
20 denominational schools, colleges, and universities and used in
21 the transportation of students to and from school, and to and
22 from school functions authorized by the administration of the
23 eligible institution, shall be entitled to a refund of the tax
24 paid in the manner provided in section 12. This subsection shall
25 apply to purchases made after December 31, 1994 for which the
26 documentation required by section 12 is furnished.

(6) A tax is not imposed under this act ~~—~~ nor shall a tax be collected by a supplier of diesel motor fuel if the fuel is purchased by an end user for any of the following purposes or for resale to an end user for any of the following purposes:

5 (a) For off-highway use.

6 (b) For use as a home heating oil.

7 (c) For export in compliance with section 3.

8 (d) For use as other than motor fuel.

9 (e) For use in trains.

10 CHAPTER 7

11 SEC. 141. AS USED IN THIS CHAPTER:

12 (A) "AXLE" MEANS ANY 2 OR MORE LOAD-CARRYING WHEELS MOUNTED
13 IN A SINGLE TRANSVERSE VERTICAL PLANE.

14 (B) "COMMISSIONER" MEANS THE STATE COMMISSIONER OF REVENUE.

15 (C) "DEPARTMENT" MEANS THE REVENUE DIVISION OF THE DEPART-
16 MENT OF TREASURY.

17 (D) "MOTOR CARRIER" MEANS A PERSON WHO OPERATES OR CAUSES TO
18 BE OPERATED A QUALIFIED COMMERCIAL MOTOR VEHICLE ON A PUBLIC ROAD
19 OR HIGHWAY IN THIS STATE.

20 (E) "MOTOR FUEL" MEANS DIESEL MOTOR FUEL AS DEFINED BY
21 SECTION 1.

22 (F) "NONPROFIT PRIVATE, PAROCHIAL, DENOMINATIONAL, OR PUBLIC
23 SCHOOL, COLLEGE, OR UNIVERSITY" MEANS AN ELEMENTARY, SECONDARY,
24 OR POSTSECONDARY EDUCATIONAL FACILITY.

25 (G) "PERSON" MEANS A NATURAL PERSON, PARTNERSHIP, FIRM,
26 ASSOCIATION, JOINT STOCK COMPANY, LIMITED LIABILITY COMPANY,
27 LIMITED LIABILITY PARTNERSHIP, SYNDICATE, OR CORPORATION, AND ANY

1 RECEIVER, TRUSTEE, CONSERVATOR, OR OFFICER, OTHER THAN A UNIT OF
2 GOVERNMENT, HAVING JURISDICTION AND CONTROL OF PROPERTY BY VIRTUE
3 OF LAW OR BY APPOINTMENT OF A COURT.

4 (H) "PUBLIC ROADS OR HIGHWAYS" MEANS A ROAD, STREET, OR
5 PLACE MAINTAINED BY THIS STATE OR A POLITICAL SUBDIVISION OF THIS
6 STATE AND GENERALLY OPEN TO USE BY THE PUBLIC AS A MATTER OF
7 RIGHT FOR THE PURPOSE OF VEHICULAR TRAVEL, NOTWITHSTANDING THAT
8 THEY MAY BE TEMPORARILY CLOSED OR TRAVEL RESTRICTED FOR THE PUR-
9 POSE OF CONSTRUCTION, MAINTENANCE, REPAIR, OR RECONSTRUCTION.

10 (I) "QUALIFIED COMMERCIAL MOTOR VEHICLE" MEANS A MOTOR VEHI-
11 CLE USED, DESIGNED, OPERATED, OR MAINTAINED FOR TRANSPORTATION OF
12 PERSONS OR PROPERTY AND 1 OF THE FOLLOWING:

13 (i) HAVING 3 OR MORE AXLES REGARDLESS OF WEIGHT.

14 (ii) HAVING 2 AXLES AND A GROSS VEHICLE WEIGHT OR REGISTERED
15 GROSS VEHICLE WEIGHT EXCEEDING 26,000 POUNDS OR 11,815
16 KILOGRAMS.

17 (iii) IS USED IN A COMBINATION OF VEHICLES, IF THE WEIGHT OF
18 THAT COMBINATION EXCEEDS 26,000 POUNDS OR 11,815 KILOGRAMS GROSS
19 VEHICLE OR REGISTERED GROSS VEHICLE WEIGHT.

20 (J) "QUALIFIED COMMERCIAL MOTOR VEHICLE" SHALL NOT INCLUDE A
21 RECREATIONAL VEHICLE OR A ROAD TRACTOR, TRUCK, OR TRUCK TRACTOR
22 OWNED BY A FARMER AND USED IN CONNECTION WITH THE FARMER'S FARM-
23 ING OPERATION AND NOT USED FOR HIRE OR A SCHOOL BUS, A BUS
24 DEFINED AND CERTIFICATED UNDER THE MOTOR BUS TRANSPORTATION ACT,
25 1982 PA 432, MCL 474.101 TO 474.141, OR A BUS OPERATED BY A
26 PUBLIC TRANSIT AGENCY OPERATING UNDER ANY OF THE FOLLOWING:

1 (i) A COUNTY, CITY, TOWNSHIP, OR VILLAGE AS PROVIDED BY LAW,
2 OR OTHER AUTHORITY INCORPORATED UNDER 1963 PA 55, MCL 124.351 TO
3 124.359. EACH AUTHORITY AND GOVERNMENTAL AGENCY INCORPORATED
4 UNDER 1963 PA 55, MCL 124.351 TO 124.359, HAS THE EXCLUSIVE
5 JURISDICTION TO DETERMINE ITS OWN CONTEMPLATED ROUTES, HOURS OF
6 SERVICE, ESTIMATED TRANSIT VEHICLE MILES, COSTS OF PUBLIC TRANS-
7 PORTATION SERVICES, AND PROJECTED CAPITAL IMPROVEMENTS OR
8 PROJECTS WITHIN ITS SERVICE AREA.

9 (ii) AN AUTHORITY INCORPORATED UNDER THE METROPOLITAN TRANS-
10 PORTATION AUTHORITIES ACT OF 1967, 1967 PA 204, MCL 124.401 TO
11 124.426, OR THAT OPERATES A TRANSPORTATION SERVICE PURSUANT TO AN
12 INTERLOCAL AGREEMENT UNDER THE URBAN COOPERATION ACT OF 1967,
13 1967 (EX SESS) PA 7, MCL 124.501 TO 124.512.

14 (iii) A CONTRACT ENTERED INTO PURSUANT TO 1967 (EX SESS) PA
15 8, MCL 124.531 TO 124.536, OR 1951 PA 35, MCL 124.1 TO 124.13.

16 (iv) AN AUTHORITY INCORPORATED UNDER THE PUBLIC TRANSPORTA-
17 TION AUTHORITY ACT, 1986 PA 196, MCL 124.451 TO 124.479, OR A
18 NONPROFIT CORPORATION ORGANIZED UNDER THE NONPROFIT CORPORATION
19 ACT, 1982 PA 162, MCL 450.2101 TO 450.3192, THAT PROVIDES TRANS-
20 PORTATION SERVICES.

21 (v) AN AUTHORITY FINANCING PUBLIC IMPROVEMENTS TO TRANSPOR-
22 TATION SYSTEMS UNDER THE REVENUE BOND ACT OF 1933, 1933 PA 94,
23 MCL 141.101 TO 141.140.

24 (K) QUALIFIED COMMERCIAL MOTOR VEHICLE INCLUDES A VEHICLE
25 OPERATED ON A PUBLIC ROAD OR HIGHWAY OWNED BY A FARMER AND USED
26 IN CONNECTION WITH THE FARMER'S FARMING OPERATION IF THE VEHICLE

1 BEARS OUT OF STATE REGISTRATION PLATES OF A STATE THAT DOES NOT
2 GIVE SIMILAR TREATMENT TO VEHICLES FROM THIS STATE.

3 SEC. 142. (1) A MOTOR CARRIER LICENSED UNDER THIS CHAPTER
4 SHALL PAY A ROAD TAX CALCULATED ON THE AMOUNT OF MOTOR FUEL CON-
5 SUMED IN QUALIFIED COMMERCIAL MOTOR VEHICLES ON THE PUBLIC ROADS
6 OR HIGHWAYS WITHIN THIS STATE. THE TAX SHALL BE AT THE RATE OF
7 CENTS PER GALLON DETERMINED UNDER SUBSECTION (2) ON MOTOR FUEL
8 CONSUMED ON THE PUBLIC ROADS OR HIGHWAYS WITHIN THIS STATE. IN
9 ADDITION, QUALIFIED COMMERCIAL MOTOR VEHICLES LICENSED UNDER THIS
10 ACT THAT TRAVEL IN INTERSTATE COMMERCE WILL BE SUBJECT TO THE
11 DEFINITION OF TAXABLE MOTOR FUELS AND RATES AS DEFINED BY THE
12 RESPECTIVE INTERNATIONAL FUEL TAX AGREEMENT MEMBER
13 JURISDICTIONS. A RETURN SHALL BE FILED, AND THE TAX DUE PAID,
14 QUARTERLY TO THE DEPARTMENT ON OR BEFORE THE LAST DAY OF JANUARY,
15 APRIL, JULY, AND OCTOBER OF EACH YEAR ON A FORM PRESCRIBED AND
16 FURNISHED BY THE DEPARTMENT. EACH QUARTERLY RETURN AND TAX PAY-
17 MENT SHALL COVER THE LIABILITY FOR THE ANNUAL QUARTER ENDING ON
18 THE LAST DAY OF THE PRECEDING MONTH.

19 (2) THE TAX RATE IMPOSED UNDER SUBSECTION (1) IS AS
20 FOLLOWS:

21 (A) FOR THE TAX IMPOSED BEFORE JANUARY 1, 1998, 21 CENTS.

22 (B) FOR THE TAX IMPOSED AFTER DECEMBER 31, 1997 AND BEFORE
23 JANUARY 1, 1999, 24 CENTS.

24 (C) FOR THE TAX IMPOSED AFTER DECEMBER 31, 1998 AND BEFORE
25 JANUARY 1, 2000, 26 CENTS.

26 (D) FOR THE TAX IMPOSED AFTER DECEMBER 31, 1999 AND BEFORE
27 JANUARY 1, 2006, 28 CENTS. ON DECEMBER 31, 2005 AND EVERY 5

1 YEARS AFTER 2005, THE TAX IMPOSED UNDER THIS SUBDIVISION SHALL BE
2 ADJUSTED BY THE AVERAGE CHANGE IN THE UNITED STATES CONSUMER
3 PRICE INDEX FOR THE IMMEDIATELY PRECEDING 5 YEARS, BUT NOT MORE
4 THAN 5%. AS USED IN THIS SUBDIVISION, "UNITED STATES CONSUMER
5 PRICE INDEX" MEANS THE UNITED STATES CONSUMER PRICE INDEX FOR ALL
6 URBAN CONSUMERS AS DEFINED AND REPORTED BY THE UNITED STATES
7 DEPARTMENT OF LABOR, BUREAU OF LABOR STATISTICS.

8 (3) THE AMOUNT OF MOTOR FUEL CONSUMED IN THE OPERATION OF A
9 MOTOR CARRIER ON PUBLIC ROADS OR HIGHWAYS WITHIN THIS STATE SHALL
10 BE DETERMINED BY DIVIDING THE MILES TRAVELED WITHIN MICHIGAN BY
11 THE AVERAGE MILES PER GALLON OF MOTOR FUEL. THE AVERAGE MILES
12 PER GALLON OF MOTOR FUEL SHALL BE DETERMINED BY DIVIDING THE
13 MILES TRAVELED WITHIN AND OUTSIDE OF MICHIGAN BY THE TOTAL AMOUNT
14 OF MOTOR FUEL CONSUMED WITHIN AND OUTSIDE OF MICHIGAN.

15 (4) IN THE ABSENCE OF RECORDS SHOWING THE AVERAGE NUMBER OF
16 MILES OPERATED PER GALLON OF MOTOR FUEL, IT SHALL BE PRESUMED
17 THAT 1 GALLON OF MOTOR FUEL IS CONSUMED FOR EVERY 4 MILES
18 TRAVELED.

19 (5) THE QUARTERLY TAX RETURN SHALL BE ACCOMPANIED BY A
20 REMITTANCE COVERING ANY TAX DUE.

21 (6) THE COMMISSIONER, WHEN HE OR SHE CONSIDERS IT NECESSARY
22 TO ENSURE PAYMENT OF THE TAX OR TO PROVIDE A MORE EFFICIENT
23 ADMINISTRATION OF THE TAX, MAY REQUIRE THE FILING OF RETURNS AND
24 PAYMENT OF THE TAX FOR OTHER THAN QUARTERLY PERIODS.

25 SEC. 143. (1) THE DEPARTMENT, ON BEHALF OF THIS STATE, MAY
26 ENTER INTO A RECIPROCAL AGREEMENT PROVIDING FOR THE IMPOSITION OF
27 A MOTOR FUEL TAX ON AN APPORTIONMENT OR ALLOCATION BASIS WITH THE

1 PROPER AUTHORITY OF A STATE, A COMMONWEALTH, THE DISTRICT OF
2 COLUMBIA, A STATE OR PROVINCE OF A FOREIGN COUNTRY, OR A TERRI-
3 TORY OR POSSESSION EITHER OF THE UNITED STATES OR OF A FOREIGN
4 COUNTRY. PURSUANT TO THIS SUBSECTION, THE DEPARTMENT SHALL ENTER
5 INTO THE INTERNATIONAL FUEL TAX AGREEMENT.

6 (2) THE DEPARTMENT SHALL PROMULGATE RULES TO IMPLEMENT AND
7 ENFORCE THE PROVISIONS OF THE INTERNATIONAL FUEL TAX AGREEMENT.
8 RULES PROMULGATED UNDER THIS SUBSECTION SHALL BE PROMULGATED PUR-
9 SUANT TO THE ADMINISTRATIVE PROCEDURES ACT OF 1969, 1969 PA 306,
10 MCL 24.201 TO 24.328.

11 (3) PURSUANT TO THE REQUIREMENTS OF THE INTERMODAL SURFACE
12 TRANSPORTATION EFFICIENCY ACT OF 1991, PUBLIC LAW 102-240, 105
13 STAT. 1914, IF THE DEPARTMENT ENTERED INTO THE INTERNATIONAL FUEL
14 TAX AGREEMENT, AND IF THE PROVISIONS SET FORTH IN THAT AGREEMENT
15 ARE DIFFERENT FROM THIS CHAPTER, THEN THE PROVISIONS OF THE
16 AGREEMENT SHALL CONTROL.

17 (4) THIS SECTION CONSTITUTES COMPLETE AUTHORITY FOR THE
18 IMPOSITION OF MOTOR FUEL TAXES UPON AN APPORTIONMENT OR ALLOCA-
19 TION BASIS.

20 SEC. 144. THIS CHAPTER SHALL NOT APPLY TO A COMMERCIAL
21 MOTOR VEHICLE OPERATED AND OWNED BY THIS STATE, A POLITICAL SUB-
22 DIVISION OF THIS STATE, OR THE FEDERAL GOVERNMENT, OR TO A COM-
23 Mercial MOTOR VEHICLE OWNED BY, OR LEASED AND OPERATED BY, A NON-
24 PROFIT PRIVATE, PAROCHIAL, OR DENOMINATIONAL, SCHOOL, COLLEGE, OR
25 UNIVERSITY, OR A PUBLIC SCHOOL, COLLEGE, OR UNIVERSITY.

26 SEC. 145. (1) A PERSON FILING A RETURN PURSUANT TO SECTION
27 142 WHO PURCHASED MOTOR FUEL IN THIS STATE UPON WHICH A TAX WAS

1 IMPOSED AND NOT REFUNDED PURSUANT TO THIS ACT SHALL BE ENTITLED
2 TO A CREDIT AGAINST THE TAX IMPOSED BY THIS CHAPTER EQUAL TO THE
3 TAX PAID WHEN PURCHASING THE MOTOR FUEL PURSUANT TO THIS ACT.
4 THE EXCESS OF A CREDIT ALLOWED BY THIS SUBSECTION OVER TAX
5 LIABILITIES IMPOSED BY THIS ACT SHALL BE REFUNDED TO THE
6 TAXPAYER.

7 (2) IN ORDER TO SECURE CREDIT UNDER SUBSECTION (1) FOR MOTOR
8 FUEL PURCHASED IN THIS STATE THE MOTOR CARRIER SHALL SECURE A
9 RECEIPT SHOWING THE SELLER'S NAME, THE NUMBER OF GALLONS OF MOTOR
10 FUEL, THE TYPE OF MOTOR FUEL, THE ADDRESS OF THE SELLER, THE
11 LICENSE NUMBER OR UNIT NUMBER OF THE COMMERCIAL MOTOR VEHICLE,
12 AND THE DATE OF SALE.

13 (3) A MOTOR CARRIER MAY CREDIT AGAINST THE TAX IMPOSED BY
14 THIS CHAPTER ON EACH QUARTERLY RETURN FILED UNDER THIS SUBSECTION
15 AN AMOUNT EQUAL TO 6 CENTS PER GALLON OF THE SALES TAX PAID ON
16 DIESEL FUEL PURCHASED IN THIS STATE DURING THE PRECEDING CALENDAR
17 QUARTER.

18 (4) A REFUND INCLUDING A REFUND PERMITTED UNDER SECTION
19 22(3), WHEN APPROVED BY THE DEPARTMENT, SHALL BE PAYABLE FROM THE
20 REVENUE RECEIVED UNDER THIS ACT.

21 (5) A PERSON, OR AN AGENT, EMPLOYEE, OR REPRESENTATIVE OF
22 THE PERSON, WHO MAKES A FALSE STATEMENT IN ANY RETURN UNDER THIS
23 ACT OR WHO SUBMITS OR PROVIDES AN INVOICE OR INVOICES IN SUPPORT
24 THEREOF UPON WHICH ALTERATIONS OR CHANGES EXIST IN THE DATE, NAME
25 OF SELLER OR PURCHASER, NUMBER OF GALLONS, IDENTITY OF THE QUALI-
26 FIED COMMERCIAL MOTOR VEHICLE INTO WHICH FUEL WAS DELIVERED OR
27 THE AMOUNT OF TAX THAT WAS PAID, OR WHO KNOWINGLY PRESENTS ANY

1 RETURN OR INVOICE CONTAINING A FALSE STATEMENT, OR WHO COLLECTS
2 OR CAUSES TO BE PAID A REFUND WITHOUT BEING ENTITLED THERETO,
3 FORFEITS THE FULL AMOUNT OF THE CLAIM AND IS GUILTY OF A MISDE-
4 MEANOR, PUNISHABLE BY A FINE OF NOT MORE THAN \$6,500.00 OR
5 IMPRISONMENT FOR NOT MORE THAN 1 YEAR, OR BOTH.

6 SEC. 146. (1) A PERSON REQUIRED TO BE LICENSED BY THIS
7 CHAPTER SHALL NOT ACT AS A MOTOR CARRIER IN THIS STATE UNLESS THE
8 PERSON IS THE HOLDER OF AN UNREVOKED LICENSE ISSUED BY THE
9 DEPARTMENT OR IS THE HOLDER OF AN UNREVOKED LICENSE ISSUED UNDER
10 THE INTERNATIONAL FUEL TAX AGREEMENT BY THIS STATE OR ANOTHER
11 MEMBER JURISDICTION OF THE INTERNATIONAL FUEL TAX AGREEMENT. TO
12 PROCURE A LICENSE, A MOTOR CARRIER SHALL FILE WITH THE DEPARTMENT
13 A VERIFIED APPLICATION UPON A FORM PRESCRIBED AND TO BE FURNISHED
14 BY THE DEPARTMENT. THE APPLICATION SHALL CONTAIN THE NAME AND
15 ADDRESS OF THE MOTOR CARRIER AND, IF A PARTNERSHIP, LIMITED
16 LIABILITY COMPANY, OR CORPORATION, THE NAMES AND ADDRESSES OF THE
17 PERSONS CONSTITUTING THE FIRM, PARTNERSHIP, ASSOCIATION, JOINT
18 STOCK COMPANY, LIMITED LIABILITY COMPANY, SYNDICATE, OR CORPORA-
19 TION, THE NAME OF ITS RESIDENT AGENT, THE LOCATION OF ITS PREDOM-
20 INANT PLACE OF BUSINESS, BOTH WITHIN AND OUTSIDE OF THIS STATE,
21 AND OTHER PERTINENT INFORMATION THE DEPARTMENT MAY REQUIRE.

22 (2) THE DEPARTMENT SHALL ISSUE TO EACH MOTOR CARRIER 1
23 LICENSE PER PERSON AND 2 DECALS FOR EACH QUALIFIED COMMERCIAL
24 MOTOR VEHICLE. A DECAL SHALL BE AFFIXED RESPECTIVELY TO THE
25 RIGHT-HAND SIDE AND LEFT-HAND SIDE OF THE CAB OF EVERY QUALIFIED
26 COMMERCIAL MOTOR VEHICLE WHILE IT IS BEING OPERATED IN THIS STATE

1 BY EACH PERSON LICENSED UNDER THIS CHAPTER. A COPY OF THE
2 LICENSE SHALL BE CARRIED IN EACH CAB WHILE IT IS BEING OPERATED.

3 (3) FOR CAUSE, A MOTOR CARRIER MAY BE REQUIRED TO FILE WITH
4 THE DEPARTMENT A SURETY BOND PAYABLE TO THE STATE, UPON WHICH THE
5 APPLICANT IS THE OBLIGOR, IN THE SUM OF 3 TIMES THE HIGHEST ESTI-
6 MATED QUARTERLY TAX, OR \$1,000.00, WHICHEVER IS GREATER. THIS
7 SURETY BOND SHALL BE CONDITIONED UPON THE APPLICANT COMPLYING
8 WITH THIS CHAPTER AND WITH THE RULES PROMULGATED PURSUANT TO THIS
9 ACT, PROMPTLY FILING TRUE REPORTS, AND PAYING THE TAXES, INTER-
10 EST, AND PENALTIES REQUIRED BY THIS ACT. EACH SURETY BOND SHALL
11 BE APPROVED AS TO AMOUNT AND SURETIES BY THE DEPARTMENT. THE
12 DEPARTMENT MAY ACCEPT CASH OR SECURITIES INSTEAD OF A SURETY
13 BOND.

14 (4) THE COMMISSIONER MAY WAIVE THE BOND REQUIREMENT FOR A
15 MOTOR CARRIER EXEMPT FROM THE REPORTING REQUIREMENTS OF SECTION
16 142 WHEN THE COLLECTION OF TAXES WOULD NOT BE IMPAIRED BY LACK OF
17 SECURITY OF A BOND REQUIRED BY THIS SECTION.

18 (5) THE LICENSE AND DECALS SHALL NOT BE ASSIGNABLE OR TRANS-
19 FERABLE TO ANOTHER PERSON AND SHALL BE VALID ONLY FOR THE PERSON
20 IN WHOSE NAME THEY ARE ISSUED. HOWEVER, UPON APPLICATION TO THE
21 DEPARTMENT, A MOTOR CARRIER, UPON THE SALE, CONVEYANCE, DISPOSAL,
22 OR REPLACEMENT OF A QUALIFIED COMMERCIAL MOTOR VEHICLE, MAY
23 TRANSFER THE LICENSE AND DECALS FOR THAT QUALIFIED COMMERCIAL
24 MOTOR VEHICLE TO ANOTHER QUALIFIED COMMERCIAL MOTOR VEHICLE OF
25 THE MOTOR CARRIER WHICH IS REQUIRED TO BE LICENSED UNDER THIS
26 ACT. THE DEPARTMENT SHALL ISSUE REPLACEMENT DECALS FOR THE NEWLY
27 LICENSED QUALIFIED COMMERCIAL MOTOR VEHICLE THAT AUTHORIZES THE

1 HOLDER OF THE QUALIFIED COMMERCIAL MOTOR VEHICLE LICENSE TO USE
2 AND CONSUME MOTOR FUEL IN THE QUALIFIED COMMERCIAL MOTOR VEHICLE
3 UPON THE PUBLIC ROADS OR HIGHWAYS OF THIS STATE UNTIL THE ORIGI-
4 NAL LICENSE WOULD HAVE EXPIRED. THE DEPARTMENT MAY REQUIRE THE
5 PAYMENT OF A FEE TO COVER THE ADMINISTRATIVE COSTS OF ISSUING A
6 REPLACEMENT LICENSE OR DECALS IF THE AMOUNT OF THE FEE IS ESTAB-
7 LISHED BY RULES PROMULGATED BY THE DEPARTMENT.

8 (6) UPON FILING OF THE APPLICATION AND UPON POSTING OF ANY
9 BOND AS REQUIRED, THE DEPARTMENT SHALL ISSUE TO THE APPLICANT A
10 LICENSE AND DECALS THAT AUTHORIZE THE HOLDER TO OPERATE QUALIFIED
11 COMMERCIAL MOTOR VEHICLES USING AND CONSUMING MOTOR FUELS UPON
12 THE PUBLIC ROADS OR HIGHWAYS OF THIS STATE UNTIL JANUARY 1 OF THE
13 YEAR FOLLOWING THE DATE OF ISSUANCE.

14 (7) IF A LICENSEE CEASES TO ENGAGE IN BUSINESS WITHIN THIS
15 STATE, THE LICENSEE SHALL NOTIFY THE DEPARTMENT IN WRITING WITHIN
16 15 DAYS AFTER DISCONTINUANCE.

17 SEC. 147. (1) IF THE HOLDER OF THE MOTOR CARRIER LICENSE AT
18 ANY TIME REFUSES OR NEGLECTS TO FILE THE REQUIRED QUARTERLY
19 REPORT, AND PAY THE FULL AMOUNT OF TAX AT THE TIME AND IN THE
20 MANNER AND PLACE THE QUARTERLY REPORT IS REQUIRED TO BE FILED,
21 THE DEPARTMENT MAY REVOKE, AFTER A CONFERENCE HELD WITH THE
22 DEPARTMENT, A LICENSE ISSUED PURSUANT TO SECTION 146, AND SHALL
23 PROMPTLY NOTIFY THE HOLDER OF THE LICENSE OF THE REVOCATION BY
24 NOTICE SENT BY REGISTERED MAIL TO THE LAST KNOWN ADDRESS OF THE
25 HOLDER. IF THE QUARTERLY REPORT IS FILED AND THE TAX IS PAID
26 WITHIN 7 DAYS AFTER THEIR DUE DATE AND IT IS ESTABLISHED THAT THE

1 DELAY WAS DUE TO ACCIDENT OR REASONABLE CAUSE, THE DEPARTMENT MAY
2 CONTINUE THE LICENSE.

3 (2) THE DEPARTMENT MAY REFUSE TO ISSUE A LICENSE IF THE
4 APPLICATION MEETS 1 OR MORE OF THE FOLLOWING CONDITIONS:

5 (A) IS FILED BY A PERSON WHOSE LICENSE AT ANY TIME HAS BEEN
6 REVOKED BY THE DEPARTMENT.

7 (B) CONTAINS A MISREPRESENTATION, MISSTATEMENT, OR OMISSION
8 OF INFORMATION REQUIRED BY THE APPLICATION.

9 (C) IS FILED BY ANOTHER PERSON AS A SUBTERFUGE FOR THE REAL
10 PERSON IN INTEREST WHOSE LICENSE HAS BEEN REVOKED FOR CAUSE BY
11 THE DEPARTMENT.

12 (D) IS FILED BY A PERSON WHO IS DELINQUENT IN THE PAYMENT OF
13 A FEE, TAX, PENALTY, OR OTHER AMOUNT DUE THE DEPARTMENT.

14 (3) A PERSON WHOSE LICENSE HAS BEEN REVOKED OR A PERSON WHO
15 HAS BEEN REFUSED A LICENSE MAY APPEAL THE DECISION OF THE DEPART-
16 MENT UNDER THE PROCEDURES PRESCRIBED IN 1941 PA 122, MCL 205.1 TO
17 205.31.

18 SEC. 148. (1) THE TAX IMPOSED BY THIS CHAPTER SHALL BE
19 ADMINISTERED PURSUANT TO 1941 PA 122, MCL 205.1 TO 205.31. IN
20 CASE OF CONFLICT BETWEEN THAT ACT AND THIS CHAPTER, THIS CHAPTER
21 SHALL PREVAIL.

22 (2) TAX DUE OTHER MEMBER JURISDICTIONS OF THE INTERNATIONAL
23 FUEL TAX AGREEMENT INCURRED BY PERSONS WHILE OPERATING ON A CUR-
24 RENT, SUSPENDED, OR REVOKED LICENSE ISSUED BY THE DEPARTMENT
25 UNDER THE INTERNATIONAL FUEL TAX AGREEMENT SHALL BE CONSIDERED
26 TAX IMPOSED BY THIS CHAPTER AND A TAX DEBT DUE THIS STATE.

1 SEC. 149. (1) A MOTOR CARRIER MAY OBTAIN A TRIP PERMIT
2 WHICH SHALL AUTHORIZE AN UNLICENSED MOTOR CARRIER TO OPERATE 1
3 SPECIFIC COMMERCIAL MOTOR VEHICLE IN THIS STATE FOR A PERIOD OF 5
4 CONSECUTIVE DAYS, BEGINNING AND ENDING ON THE DATES SPECIFIED ON
5 THE FACE OF THE PERMIT. THE FEE FOR THIS PERMIT SHALL BE
6 \$20.00. COLLECTIONS OF FEES IMPOSED BY THIS SECTION SHALL BE
7 CREDITED TO THE MICHIGAN TRANSPORTATION FUND.

8 (2) FEES FOR TRIP PERMITS SHALL BE INSTEAD OF THE LICENSE
9 FEE OTHERWISE ASSESSABLE AGAINST A MOTOR CARRIER. TAXES IMPOSED
10 BY THIS CHAPTER AND REPORTS OF MILEAGE SHALL NOT BE REQUIRED WITH
11 RESPECT TO A VEHICLE OPERATING PURSUANT TO A TRIP PERMIT.

12 (3) THE TRIP PERMIT SHALL BE ISSUED INSTEAD OF A LICENSE
13 ONLY IF THE MOTOR CARRIER OPERATES ON PUBLIC ROADS OR HIGHWAYS IN
14 THIS STATE NOT MORE THAN 3 TIMES IN 1 CALENDAR YEAR.

15 (4) THE TRIP PERMIT MAY BE OBTAINED FROM THE DEPARTMENT BY
16 APPLICATION IN THE SAME MANNER AS A LICENSE, OR MAY BE MADE
17 AVAILABLE BY CONTACTING THE DEPARTMENT BY TELEGRAM OR SIMILAR
18 TRANSMISSION. THE COST OF A TELEGRAM OR SIMILAR TRANSMISSION
19 SHALL BE THE RESPONSIBILITY OF THE MOTOR CARRIER REQUESTING THE
20 TRIP PERMIT.

21 SEC. 150. (1) EVERY QUALIFIED COMMERCIAL MOTOR VEHICLE
22 LEASED TO A MOTOR CARRIER SHALL BE SUBJECT TO THIS CHAPTER, TO
23 THE SAME EXTENT AND IN THE SAME MANNER AS QUALIFIED COMMERCIAL
24 MOTOR VEHICLES OWNED BY A MOTOR CARRIER.

25 (2) A LESSOR OF QUALIFIED COMMERCIAL MOTOR VEHICLES MAY BE
26 CONSIDERED A MOTOR CARRIER WITH RESPECT TO QUALIFIED COMMERCIAL
27 MOTOR VEHICLES LEASED TO OTHERS, IF THE LESSOR SUPPLIES OR PAYS

1 FOR THE MOTOR FUEL CONSUMED BY THE VEHICLES OR BILLS RENTAL OR
2 OTHER CHARGES CALCULATED TO INCLUDE THE COST OF MOTOR FUEL. A
3 LESSEE MOTOR CARRIER MAY EXCLUDE A QUALIFIED COMMERCIAL MOTOR
4 VEHICLE LEASED FROM OTHERS FROM THE REPORTS AND LIABILITIES
5 REQUIRED BY THIS ACT IF THAT QUALIFIED COMMERCIAL MOTOR VEHICLE
6 HAS BEEN LEASED FROM A LESSOR WHO IS A MOTOR CARRIER PURSUANT TO
7 THIS ACT AND THE LEASE AGREEMENT PROVIDES FOR THE LESSOR TO PAY
8 THE COST OF MOTOR FUEL AND MOTOR FUEL TAXES.

9 (3) UPON APPLICATION BY THE LICENSED MOTOR CARRIER, THE
10 DEPARTMENT MAY AUTHORIZE A LICENSED MOTOR CARRIER LEASING QUALI-
11 FIED COMMERCIAL MOTOR VEHICLES FROM 2 OR MORE LESSORS TO FILE
12 CONSOLIDATED REPORTS FOR THESE LESSORS.

13 (4) THIS SECTION SHALL GOVERN THE PRIMARY LIABILITY UNDER
14 THIS ACT OF LESSORS AND LESSEES OF QUALIFIED COMMERCIAL MOTOR
15 VEHICLES. IF A LESSOR OR LESSEE PRIMARILY LIABLE FAILS, IN WHOLE
16 OR IN PART, TO DISCHARGE HIS OR HER LIABILITY, THE FAILING PARTY
17 AND THE OTHER LESSOR OR LESSEE PARTY TO THE TRANSACTION SHALL BE
18 JOINTLY AND SEVERALLY RESPONSIBLE AND LIABLE FOR COMPLIANCE WITH
19 THIS CHAPTER AND FOR THE PAYMENT OF TAX DUE. HOWEVER, THE AGGRE-
20 GATE OF TAXES COLLECTED FROM A LESSOR AND LESSEE BY THIS STATE
21 UNDER THIS CHAPTER SHALL NOT EXCEED THE TOTAL AMOUNT OF TAXES DUE
22 AND COSTS AND PENALTIES IMPOSED.

23 SEC. 151. THE DEPARTMENT MAY EXAMINE THE BOOKS, RECORDS,
24 AND PAPERS OF A MOTOR CARRIER OR FUEL SUPPLIER WHICH PERTAIN TO
25 THE MOTOR FUEL RECEIVED, USED, PURCHASED, SHIPPED, OR DELIVERED
26 TO VERIFY THE TRUTH AND ACCURACY OF ANY STATEMENT, REPORT, OR
27 RETURN.

1 SEC. 152. EACH MOTOR CARRIER SHALL MAINTAIN AND KEEP, FOR A
2 PERIOD OF AT LEAST 4 YEARS, SUITABLE BOOKS, RECORDS, AND ACCOUNTS
3 OF ALL MOTOR FUEL PURCHASED, SOLD, DISPENSED, OR USED, TOGETHER
4 WITH ALL INVOICES, DELIVERY TICKETS, BILLS OF LADING, AND OTHER
5 PERTINENT RECORDS AND PAPERS AS MAY BE REQUIRED BY THE DEPARTMENT
6 FOR THE ADMINISTRATION OF THIS CHAPTER.

7 SEC. 153. (1) A PERSON SHALL NOT USE MOTOR FUEL ON THE
8 ROADS AND HIGHWAYS OF THIS STATE ON WHICH THE TAX DUE UNDER THIS
9 CHAPTER HAS NOT BEEN PAID.

10 (2) A PERSON WHO MAKES A FALSE STATEMENT OR RETURN, WHO
11 REFUSES OR NEGLECTS TO MAKE A STATEMENT OR RETURN REQUIRED BY
12 THIS CHAPTER, WHO ENGAGES IN BUSINESS IN THIS STATE AS A MOTOR
13 CARRIER WITHOUT BEING A HOLDER OF AN UNREVOKED LICENSE TO ENGAGE
14 IN THIS BUSINESS AS PROVIDED IN THIS CHAPTER, OR WHO IN ANY WAY
15 VIOLATES THIS CHAPTER, EXCEPT AS SPECIFICALLY PROVIDED BY THIS
16 CHAPTER, IS GUILTY OF A MISDEMEANOR, PUNISHABLE BY A FINE OF NOT
17 MORE THAN \$100.00, OR BY IMPRISONMENT FOR NOT MORE THAN 90 DAYS,
18 OR BOTH.

19 (3) IN ADDITION TO THE PENALTIES IMPOSED BY SUBSECTION (1),
20 THE DEPARTMENT SHALL REVOKE THE LICENSE OF A LICENSEE WHO HAS
21 BEEN CONVICTED UNDER THIS SECTION.

22 SEC. 154. WHEN A PERSON IS DISCOVERED IN THIS STATE OPERAT-
23 ING A QUALIFIED COMMERCIAL MOTOR VEHICLE IN VIOLATION OF THIS
24 CHAPTER, ANOTHER PERSON SHALL NOT THEREAFTER OPERATE THIS VEHICLE
25 ON THE PUBLIC ROADS OR HIGHWAYS OF THIS STATE, EXCEPT TO REMOVE
26 IT FROM THE PUBLIC ROAD OR HIGHWAY FOR PURPOSE OF PARKING OR

1 STORING THE VEHICLE, UNTIL A LICENSE OR A TRIP PERMIT IS OBTAINED
2 PURSUANT TO THIS CHAPTER.

3 SEC. 155. (1) THE COMMISSIONER MAY EMPLOY CLERICAL ASSIST-
4 ANTS, EXAMINERS, AND INVESTIGATORS NECESSARY TO FULFILL THE
5 REQUIREMENTS OF THIS CHAPTER. THE COMMISSIONER MAY ALSO PROMUL-
6 GATE RULES PURSUANT TO THE ADMINISTRATIVE PROCEDURES ACT OF 1969,
7 1969 PA 306, MCL 24.201 TO 24.328, AS HE OR SHE CONSIDERS APPRO-
8 PRIATE AND NECESSARY FOR THE ADMINISTRATION OF THIS CHAPTER.

9 (2) THE COMMISSIONER MAY ENTER INTO AGREEMENTS WITH THE
10 APPROPRIATE AUTHORITIES OF OTHER STATES HAVING STATUTES SIMILAR
11 TO THIS CHAPTER FOR THE COOPERATIVE AUDIT OF MOTOR CARRIERS'
12 REPORTS AND RETURNS. IN PERFORMING AN AUDIT, OR PART OF AN
13 AUDIT, THE OFFICERS AND EMPLOYEES OF THE OTHER STATE OR STATES
14 SHALL BE CONSIDERED AUTHORIZED AGENTS OF THIS STATE FOR THAT PUR-
15 POSE, AND AUDITS, OR PARTS OF AUDITS, SHALL HAVE THE SAME EFFECT
16 AS AUDITS, OR PARTS OF AUDITS, MADE BY THE COMMISSIONER.

17 (3) THE COMMISSIONER OR THE COMMISSIONER'S DESIGNATED REPRE-
18 SENTATIVE SHALL ENFORCE THE REQUIREMENTS OF THIS ACT. IN ADDI-
19 TION, THE DEPARTMENT OF STATE POLICE SHALL ASSIST IN THE ENFORCE-
20 MENT OF THE REQUIREMENTS OF THIS ACT.

21 SEC. 156. MONEY RECEIVED AND COLLECTED BY THE DEPARTMENT
22 UNDER THIS CHAPTER AND AFTER THE PAYMENT OF THE NECESSARY
23 EXPENSES INCURRED IN THE ADMINISTRATION OF THIS CHAPTER SHALL BE
24 DEPOSITED IN THE STATE TREASURY TO THE CREDIT OF THE MICHIGAN
25 TRANSPORTATION FUND.

26 Enacting section 1. The motor carrier fuel tax act, 1980 PA
27 119, MCL 207.211 to 207.234, is repealed.