

Senate Bill 1265

A bill to amend 1994 PA 451, entitled
"Natural resources and environmental protection act,"
by amending section 71102 (MCL 324.71102), as added by 1995
PA 58.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 71102. (1) There is a privilege tax imposed on all
2 gasoline and diesel fuel sold in this state that is used to gen-
3 erate power for the operation or propulsion of vessels on the
4 waterways of this state, of off-road vehicles, and of
5 snowmobiles.

6 (2) The privilege tax IMPOSED ON GASOLINE AND UNDYED DIESEL
7 FUEL shall be paid to the department of treasury in the same
8 manner, at the same time, and at the same rate per gallon as the
9 tax levied under ~~Act No. 150 of the Public Acts of 1927, being~~
10 ~~sections 207.101 to 207.202 of the Michigan Compiled Laws~~ THE

1 MOTOR FUEL TAX ACT. THE PRIVILEGE TAX IMPOSED ON DYED DIESEL
2 FUEL SHALL BE PAID TO THE DEPARTMENT OF TREASURY BY THE RETAIL
3 DISTRIBUTOR OR OTHER PERSON WHO SELLS THE DYED DIESEL FUEL TO A
4 PERSON WHO USES THE FUEL TO GENERATE POWER FOR THE OPERATION OR
5 PROPULSION OF VESSELS ON THE WATERWAYS OF THIS STATE, OF OFF-ROAD
6 VEHICLES, AND OF SNOWMOBILES. The privilege tax imposed by this
7 section shall not apply to liquefied petroleum gas.