

SENATE BILL No. 292

March 9, 2005, Introduced by Senator SWITALSKI and referred to the Committee on Finance.

A bill to amend 1980 PA 119, entitled "Motor carrier fuel tax act," by amending section 2 (MCL 207.212), as amended by 2002 PA 667.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2. (1) A motor carrier licensed under this act shall pay
 2 a road tax calculated on the amount of motor fuel consumed in
 3 qualified commercial motor vehicles on the public roads or highways
 4 within this state. ~~The~~ **BEFORE JANUARY 1, 2006, THE** tax shall be
 5 at the rate of 15 cents per gallon on motor fuel consumed on the
 6 public roads or highways within this state. **ON AND AFTER JANUARY 1,**
 7 **2006, THE TAX SHALL BE AT THE RATE OF 19 CENTS PER GALLON ON MOTOR**
 8 **FUEL CONSUMED ON THE PUBLIC ROADS OR HIGHWAYS WITHIN THIS STATE.** In

1 addition, qualified commercial motor vehicles licensed under this
2 act that travel in interstate commerce will be subject to the
3 definition of taxable motor fuels and rates as defined by the
4 respective international fuel tax agreement member jurisdictions. A
5 return shall be filed, and the tax due paid, quarterly to the
6 department on or before the last day of January, April, July, and
7 October of each year on a form prescribed and furnished by the
8 department. Each quarterly return and tax payment shall cover the
9 liability for the annual quarter ending on the last day of the
10 preceding month.

11 (2) The amount of motor fuel consumed in the operation of a
12 motor carrier on public roads or highways within this state shall
13 be determined by dividing the miles traveled within Michigan by the
14 average miles per gallon of motor fuel. The average miles per
15 gallon of motor fuel shall be determined by dividing the miles
16 traveled within and outside of Michigan by the total amount of
17 motor fuel consumed within and outside of Michigan.

18 (3) In the absence of records showing the average number of
19 miles operated per gallon of motor fuel, it shall be presumed that
20 1 gallon of motor fuel is consumed for every 4 miles traveled.

21 (4) The quarterly tax return shall be accompanied by a
22 remittance covering any tax due.

23 (5) The commissioner, when he or she considers it necessary to
24 ensure payment of the tax or to provide a more efficient
25 administration of the tax, may require the filing of returns and
26 payment of the tax for other than quarterly periods.

27 Enacting section 1. This amendatory act does not take effect

1 unless Senate Bill No. 291

2 of the 93rd Legislature is enacted into law.