

SUBSTITUTE FOR
HOUSE BILL NO. 6749

A bill to amend 2000 PA 403, entitled
"Motor fuel tax act,"
by amending sections 2, 4, 6, 8, 14, and 152 (MCL 207.1002,
207.1004, 207.1006, 207.1008, 207.1014, and 207.1152), section 2 as
amended by 2002 PA 668, section 4 as amended by 2006 PA 277, and
section 8 as amended by 2006 PA 268; and to repeal acts and parts
of acts.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2. As used in this act:

2 (a) "Alcohol" means fuel grade ethanol or a mixture of fuel
3 grade ethanol and another product.

4 **(B) "AVERAGE WHOLESALE PRICE" MEANS THE PER GALLON WHOLESALE**

1 PRICE, ADJUSTED NO MORE FREQUENTLY THAN QUARTERLY, AS DETERMINED BY
2 THE DEPARTMENT. IN ANY ADMINISTRATIVE OR COURT PROCEEDING BROUGHT
3 TO CHALLENGE THE DETERMINATION OF THE AVERAGE WHOLESALE PRICE OF
4 MOTOR FUEL, THE DEPARTMENT'S DETERMINATION IS PRESUMED TO BE
5 CORRECT AND SHALL NOT BE SET ASIDE UNLESS IT IS CLEARLY ERRONEOUS.

6 (C) ~~(b)~~—"Blendstock" means and includes any petroleum product
7 component of motor fuel, such as naphtha, reformate, or toluene; or
8 any oxygenate that can be blended for use in a motor fuel.

9 (D) ~~(e)~~—"Blended motor fuel" means a mixture of motor fuel and
10 another liquid, other than a de minimis amount of a product
11 including, but not limited to, carburetor detergent or oxidation
12 inhibitor, that can be used as motor fuel in a motor vehicle.

13 (E) ~~(d)~~—"Blender" means and includes any person who produces
14 blended motor fuel outside of the bulk transfer/terminal system.

15 (F) ~~(e)~~—"Blends" or "blending" means the mixing of 1 or more
16 petroleum products, with or without another product, regardless of
17 the original character of the product blended, if the product
18 obtained by the blending is capable of use in the generation of
19 power for the propulsion of a motor vehicle, an airplane, or a
20 marine vessel. Blending does not include mixing that occurs in the
21 process of refining by the original refiner of crude petroleum or
22 the blending of products known as lubricating oil in the production
23 of lubricating oils and greases.

24 (G) ~~(f)~~—"Bulk end user" means a person who receives into the
25 person's own storage facilities by transport truck or tank wagon
26 motor fuel for the person's own consumption.

27 (H) ~~(g)~~—"Bulk plant" means a motor fuel storage and

1 distribution facility that is not a terminal and from which motor
2 fuel may be withdrawn by a tank wagon, a transport truck, or a
3 marine vessel.

4 (I) ~~(h)~~—"Bulk transfer" means a transfer of motor fuel from 1
5 location to another by pipeline tender or marine delivery within
6 the bulk transfer/terminal system, including, but not limited to,
7 all of the following transfers:

8 (i) A marine vessel movement of motor fuel from a refinery or
9 terminal to a terminal.

10 (ii) Pipeline movements of motor fuel from a refinery or
11 terminal to a terminal.

12 (iii) Book transfers of motor fuel within a terminal between
13 licensed suppliers before completion of removal across the terminal
14 rack.

15 (iv) Two-party exchanges between licensed suppliers.

16 (J) ~~(i)~~—"Bulk transfer/terminal system" means the motor fuel
17 distribution system consisting of refineries, pipelines, marine
18 vessels, and terminals. Motor fuel in a refinery, pipeline,
19 terminal, or a marine vessel transporting motor fuel to a refinery
20 or terminal is in the bulk transfer/terminal system. Motor fuel in
21 a fuel storage facility including, but not limited to, a bulk plant
22 that is not part of a refinery or terminal, in the fuel supply tank
23 of any engine or motor vehicle, in a marine vessel transporting
24 motor fuel to a fuel storage facility that is not in the bulk
25 transfer/terminal system, or in any tank car, rail car, trailer,
26 truck, or other equipment suitable for ground transportation is not
27 in the bulk transfer/terminal system.

1 **(K)** ~~(j)~~—"Carrier" means an operator of a pipeline or marine
2 vessel engaged in the business of transporting motor fuel above the
3 terminal rack.

4 **(L)** ~~(k)~~—"Commercial motor vehicle" means a motor vehicle
5 licensed under the motor carrier fuel tax act, 1980 PA 119, MCL
6 207.211 to 207.234.

7 **(M)** ~~(l)~~—"Dead storage" is the amount of motor fuel that cannot
8 be pumped out of a motor fuel storage tank because the motor fuel
9 is below the mouth of the tank's draw pipe. The amount of motor
10 fuel in dead storage is 200 gallons for a tank with a capacity of
11 less than 10,000 gallons and 400 gallons for a tank with a capacity
12 of 10,000 gallons or more.

13 **(N)** ~~(m)~~—"Denaturants" means and includes gasoline, natural
14 gasoline, gasoline components, or toxic or noxious materials added
15 to fuel grade ethanol to make it unsuitable for beverage use but
16 not unsuitable for automotive use.

17 **(O)** ~~(n)~~—"Department" means the bureau of revenue within the
18 department of treasury or its designee.

19 **(P)** ~~(o)~~—"Destination state" means the state, Canadian province
20 or territory, or foreign country to which motor fuel is directed
21 for export.

22 **(Q)** ~~(p)~~—"Diesel fuel" means any liquid other than gasoline
23 that is capable of use as a fuel or a component of a fuel in a
24 motor vehicle that is propelled by a diesel-powered engine or in a
25 diesel-powered train. Diesel fuel includes number 1 and number 2
26 fuel oils, kerosene, dyed diesel fuel, and mineral spirits. Diesel
27 fuel also includes any blendstock or additive that is sold for

1 blending with diesel fuel, any liquid prepared, advertised, offered
2 for sale, sold for use as, or used in the generation of power for
3 the propulsion of a diesel-powered engine, airplane, or marine
4 vessel. An additive or blendstock is presumed to be sold for
5 blending unless a certification is obtained for federal purposes
6 that the substance is for a use other than blending for diesel
7 fuel. Diesel fuel does not include an excluded liquid.

8 (R) ~~(g)~~—"Dyed diesel fuel" means diesel fuel that is dyed in
9 accordance with internal revenue service rules or pursuant to any
10 other internal revenue service requirements, including any
11 invisible marker requirements.

12 (S) ~~(r)~~—"Eligible purchaser" means a person who has been
13 authorized by the department under section 75 to make the election
14 under section 74.

15 (T) ~~(s)~~—"Excluded liquid" means that term as defined in 26
16 ~~C.F.R.—CFR~~ 48.4081-1.

17 (U) ~~(t)~~—"Export" means to obtain motor fuel in this state for
18 sale or other distribution outside of this state. Motor fuel
19 delivered outside of this state by or for the seller constitutes an
20 export by the seller and motor fuel delivered outside of this state
21 by or for the purchaser constitutes an export by the purchaser.

22 (V) ~~(u)~~—"Exporter" means a person who exports motor fuel.

23 Sec. 4. As used in this act:

24 (a) "Kerosene" means all grades of kerosene, including, but
25 not limited to, the 2 grades of kerosene, No. 1-K and No. 2-K,
26 commonly known as K-1 kerosene and K-2 kerosene respectively,
27 described in American society for testing and materials

1 specifications D-3699, in effect on January 1, 1999, and kerosene-
2 type jet fuel described in American society for testing and
3 materials specification D-1655 and military specifications MIL-T-
4 5624r and MIL-T-83133d (grades jp-5 and jp-8), and any successor
5 internal revenue service rules or regulations, as the specification
6 for kerosene and kerosene-type jet fuel. Kerosene does not include
7 an excluded liquid.

8 (b) "Leaded racing fuel" is a fuel other than diesel fuel that
9 is leaded and at least 100 octane and is used in vehicles on a
10 racetrack.

11 (c) "Liquid" means any substance that is liquid in excess of
12 60 degrees Fahrenheit and a pressure of 14.7 pounds per square inch
13 absolute.

14 (d) "Motor fuel" means **COMPRESSED NATURAL GAS**, gasoline,
15 diesel fuel, kerosene, a mixture of gasoline, diesel fuel, or
16 kerosene, or a mixture of gasoline, diesel fuel, or kerosene and
17 any other substance. Motor fuel does not include leaded racing
18 fuel.

19 (e) "Motor vehicle" means a vehicle that is propelled by an
20 internal combustion engine or motor and is designed to permit the
21 vehicle's mobile use on the public roads or highways of this state.
22 Motor vehicle does not include any of the following:

23 (i) An implement of husbandry.

24 (ii) A train or other vehicle operated exclusively on rails.

25 (iii) Machinery designed principally for off-road use and not
26 licensed for on-road use.

27 (iv) A stationary engine.

1 (f) "Net gallons" means the remaining product, after all
2 considerations and deductions have been made, measured in gallons,
3 corrected to a temperature of 60 degrees Fahrenheit, 13 degrees
4 Celsius, and a pressure of 14.7 pounds per square inch, the
5 ultimate end amount.

6 (g) "Oxygenate" means an oxygen-containing, ashless, organic
7 compound, such as an alcohol or ether, which may be used as a fuel
8 or fuel supplement.

9 (h) "Permissive supplier" means a person who may not be
10 subject to the taxing jurisdiction of this state but who does meet
11 both of the following requirements:

12 (i) Is a position holder in a federally registered terminal
13 located outside of this state, or a person who acquires from a
14 position holder motor fuel in an out-of-state terminal in a
15 transaction that otherwise qualifies as a 2-party exchange under
16 this act.

17 (ii) Is registered under section 4101 of the internal revenue
18 code for transactions in motor fuel in the bulk transfer/terminal
19 system.

20 (i) "Person" means and includes an individual, cooperative,
21 partnership, firm, association, limited liability company, limited
22 liability partnership, joint stock company, syndicate, and
23 corporation, both private and municipal, and any receiver, trustee,
24 conservator, or any other officer having jurisdiction and control
25 of property by law or by appointment of a court other than units of
26 government.

27 (j) "Position holder" means a person who has a contract with a

1 terminal operator for the use of storage facilities and other
2 terminal services for motor fuel at the terminal, as reflected in
3 the records of the terminal operator. Position holder includes a
4 terminal operator who owns motor fuel in the terminal.

5 (k) "Public roads or highways" means a road, street, or place
6 maintained by this state or a political subdivision of this state
7 and generally open to use by the public as a matter of right for
8 the purpose of vehicular travel, notwithstanding that they may be
9 temporarily closed or travel is restricted for the purpose of
10 construction, maintenance, repair, or reconstruction.

11 Sec. 6. As used in this act:

12 (a) "Tank wagon" means a straight truck having 1 or more
13 compartments other than the fuel supply tank designed or used to
14 carry motor fuel.

15 (b) "Tank wagon operator-importer" means a person who operates
16 a tank wagon and imports motor fuel into this state from another
17 state.

18 (c) "Tax" means a tax, interest, or penalty levied under this
19 act.

20 (d) "Terminal" means a motor fuel storage and distribution
21 facility that meets all of the following requirements:

22 (i) Is registered as a qualified terminal by the internal
23 revenue service.

24 (ii) Is supplied by pipeline or marine vessel.

25 (iii) Has a rack from which motor fuel may be removed.

26 (e) "Terminal operator" means a person who owns, operates, or
27 otherwise controls a terminal.

1 (f) "Transmix" means the mixed product that results from the
2 buffer or interface of 2 different products in a pipeline shipment,
3 or a mixture of 2 different products within a refinery or terminal
4 that results in an off-grade mixture.

5 (g) "Transport truck" means a semitrailer combination rig
6 designed or used for the purpose of transporting motor fuel over
7 the public roads or highways.

8 (h) "Transporter" means an operator of a railroad or rail car,
9 tank wagon, transport truck, or other fuel transportation vehicle
10 engaged in the business of transporting motor fuel below the
11 terminal rack.

12 (i) "Two-party exchange" means a transaction in which motor
13 fuel is transferred from 1 licensed supplier or licensed permissive
14 supplier to another licensed supplier or licensed permissive
15 supplier where all of the following occur:

16 (i) The transaction includes a transfer from the person who
17 holds the original inventory position for motor fuel in the
18 terminal as reflected in the records of the terminal operator.

19 (ii) The exchange transaction is completed before removal
20 across the rack from the terminal by the receiving licensed
21 supplier or licensed permissive supplier.

22 (iii) The terminal operator in its books and records treats the
23 receiving exchange party as the supplier that removes the product
24 across a terminal rack for purposes of reporting the transaction to
25 the department.

26 (j) "Ultimate vendor" means the person who sells motor fuel to
27 the end user of the fuel.

1 (K) "WHOLESALE PRICE" MEANS THE PRICE CHARGED BY A LICENSED
2 SUPPLIER TO A PURCHASER, EXCLUDING THE TAX IMPOSED BY THIS ACT,
3 PREPAID SALES TAX UNDER SECTION 6A OF THE GENERAL SALES TAX ACT,
4 1933 PA 167, MCL 205.56A, AND ANY ENVIRONMENTAL PROTECTION
5 REGULATORY FEE IMPOSED UNDER SECTION 21508 OF THE NATURAL RESOURCES
6 AND ENVIRONMENTAL PROTECTION ACT, 1994 PA 451, MCL 324.21508.

7 (l) ~~(k)~~—"Wholesaler" means a person who acquires motor fuel
8 from a supplier or from another wholesaler for subsequent sale and
9 distribution at wholesale by a fuel transportation vehicle, rail
10 car, or other motor vehicle.

11 Sec. 8. (1) Subject to the exemptions provided for in this
12 act, tax is imposed on motor fuel imported into or sold, delivered,
13 or used in this state **BASED ON THE AVERAGE WHOLESALE PRICE** at **A**
14 **RATE OF 0%**. ~~the following rates:~~

15 ~~— (a) Except as otherwise provided in subdivision (c), 19 cents~~
16 ~~per gallon on gasoline.~~

17 ~~— (b) Except as otherwise provided in subdivision (d), 15 cents~~
18 ~~per gallon on diesel fuel.~~

19 ~~— (c) Subject to subsections (10) and (11), 12 cents per gallon~~
20 ~~on gasoline that is at least 70% ethanol. Under this subdivision,~~
21 ~~blenders of ethanol and gasoline outside of the bulk transfer~~
22 ~~terminal system shall obtain a blender's license and are subject to~~
23 ~~the blender reporting requirements under this act. A licensed~~
24 ~~supplier who blends ethanol and gasoline shall also obtain a~~
25 ~~blender's license.~~

26 ~~— (d) Subject to subsections (10) and (11), 12 cents per gallon~~
27 ~~on diesel fuel that contains at least 5% biodiesel. Under this~~

1 ~~subdivision, blenders of biodiesel and diesel fuel outside of the~~
2 ~~bulk transfer terminal system are required to obtain a blender's~~
3 ~~license and are subject to the blender reporting requirements under~~
4 ~~this act. A licensed supplier who blends biodiesel and diesel fuel~~
5 ~~shall also obtain a blender's license.~~

6 (2) Tax shall not be imposed under this section on motor fuel
7 that is in the bulk transfer/terminal system.

8 (3) The collection, payment, and remittance of the tax imposed
9 by this section shall be accomplished in the manner and at the time
10 provided for in this act.

11 (4) Tax is also imposed at the rate described in subsection
12 (1) on net gallons of motor fuel, including transmix, lost or
13 unaccounted for, at each terminal in this state. The tax shall be
14 measured annually and shall apply to the net gallons of motor fuel
15 lost or unaccounted for that are in excess of 1/2 of 1% of all net
16 gallons of fuel removed from the terminal across the rack or in
17 bulk.

18 (5) It is the intent of this act:

19 (a) To require persons who operate a motor vehicle on the
20 public roads or highways of this state to pay for the privilege of
21 using those roads or highways.

22 (b) To impose on suppliers a requirement to collect and remit
23 the tax imposed by this act at the time of removal of motor fuel
24 unless otherwise specifically provided in this act.

25 (c) To allow persons who pay the tax imposed by this act and
26 who use the fuel for a nontaxable purpose to seek a refund or claim
27 a deduction as provided in this act.

1 (d) That the tax imposed by this act be collected and paid at
2 those times, in the manner, and by those persons specified in this
3 act.

4 (6) Bills of lading and invoices shall identify the blended
5 product and the correct fuel product code. The motor fuel tax rate
6 for each product shall be listed separately on each invoice.
7 Licensees shall report the correct fuel product code for the
8 blended product as required by the department. When fuel is blended
9 below the terminal rack, new bills of lading and invoices shall be
10 generated and submitted to the department upon request. All bills
11 of lading and invoices shall meet the requirements provided under
12 this act.

13 (7) Notwithstanding any other provision of this act, all
14 facilities in this state that produce motor fuel and distribute the
15 fuel from a rack for purposes of this act are a terminal and shall
16 obtain a terminal operator license and shall comply with all
17 terminal operator reporting requirements under this act. All
18 position holders in these facilities shall be licensed as a
19 supplier and shall comply with all supplier requirements under this
20 act.

21 ~~—— (8) If the tax on gasoline that contains at least 70% ethanol~~
22 ~~or diesel fuel that contains at least 5% biodiesel held in storage~~
23 ~~outside of the bulk transfer/terminal system on the effective date~~
24 ~~of the amendatory act that added this subsection has previously~~
25 ~~been paid at the rates imposed by subsection (1)(a) and (b), the~~
26 ~~person who paid the tax may claim a refund for the difference~~
27 ~~between the rates imposed by subsection (1)(a) and (b) and the~~

1 ~~rates imposed by subsection (1)(c) and (d). All of the following~~
2 ~~shall apply to a refund claimed under this subsection:~~

3 ~~—— (a) The refund shall be claimed on a form prescribed by the~~
4 ~~department.~~

5 ~~—— (b) The refund shall apply only to:~~

6 ~~—— (i) Previously taxed gasoline containing at least 70% ethanol~~
7 ~~or diesel fuel containing at least 5% biodiesel in excess of 3,000~~
8 ~~gallons held in storage by an end user.~~

9 ~~—— (ii) Previously taxed gasoline containing at least 70% ethanol~~
10 ~~or diesel fuel containing at least 5% biodiesel held for sale that~~
11 ~~is in excess of dead storage.~~

12 ~~—— (9) A refund request shall be filed within 60 days after the~~
13 ~~last day of the month in which the amendatory act that added this~~
14 ~~subsection took effect. A taxpayer shall provide documentation that~~
15 ~~the department requires in order to verify the request for refund.~~
16 ~~A person who may claim a refund under subsection (8) shall do all~~
17 ~~of the following to claim the refund:~~

18 ~~—— (a) Not later than 12 a.m. on the effective date of the~~
19 ~~amendatory act that added this subsection, take an inventory of~~
20 ~~gasoline containing at least 70% ethanol or undyed diesel fuel~~
21 ~~containing at least 5% biodiesel.~~

22 ~~—— (b) Deduct 3,000 gallons if the person claiming the refund is~~
23 ~~an end user.~~

24 ~~—— (c) Deduct the number of gallons in dead storage if the~~
25 ~~gasoline containing at least 70% ethanol or the undyed diesel fuel~~
26 ~~containing at least 5% biodiesel is held for subsequent sale.~~

27 ~~—— (10) Beginning on the effective date of the amendatory act~~

1 ~~that added this subsection, the state treasurer shall annually~~
2 ~~determine, for the 12 month period ending May 1 and for any~~
3 ~~additional times that the treasurer may determine, the difference~~
4 ~~between the amount of motor fuel tax collected and the amount of~~
5 ~~motor fuel tax that would have been collected but for the~~
6 ~~differential rates on gasoline pursuant to subsection (1)(c) and~~
7 ~~biodiesel pursuant to subsection (1)(d). Subsection (1)(c) and (d)~~
8 ~~is no longer effective the earlier of 10 years after the effective~~
9 ~~date of the amendatory act that added this subsection or the first~~
10 ~~day of the first month that is not less than 90 days after the~~
11 ~~state treasurer certifies that the total cumulative rate~~
12 ~~differential from the effective date of this amendatory act is~~
13 ~~greater than \$2,500,000.00.~~

14 ~~—— (11) The legislature shall annually appropriate to the~~
15 ~~Michigan transportation fund created in 1951 PA 51, MCL 247.651 to~~
16 ~~247.675, the amount determined as the rate differential certified~~
17 ~~by the state treasurer for the 12 month period ending on May 1 of~~
18 ~~the calendar year in which the fiscal year begins. Subsection~~
19 ~~(1)(c) and (d) shall not be effective beginning January of any~~
20 ~~fiscal year for which the appropriation required under this~~
21 ~~subsection has not been made by the first day of the fiscal year.~~

22 ~~—— (12) As used in this section:~~

23 ~~—— (a) "Biodiesel" means a fuel composed of mono alkyl esters of~~
24 ~~long chain fatty acids derived from vegetable oils or animal fats~~
25 ~~and, in accordance with standards specified by the American society~~
26 ~~for testing and materials, designated B100 and meeting the~~
27 ~~requirements of D-6751, as approved by the department of~~

1 agriculture.

2 ~~—— (b) "Ethanol" means denatured fuel ethanol that is suitable~~
3 ~~for use in a spark ignition engine when mixed with gasoline so long~~
4 ~~as the mixture meets the American society for testing and materials~~
5 ~~D-5798 specifications.~~

6 (8) A TAX IS IMPOSED ON COMPRESSED NATURAL GAS AT THE RATES IN
7 SUBSECTION (1) PER GASOLINE GALLON EQUIVALENT AS DEFINED BY THE
8 NATIONAL CONFERENCE ON WEIGHTS AND MEASURES, WHICH IS 5.660 POUNDS
9 OF NATURAL GAS AT STANDARD TEMPERATURE AND PRESSURE. A TAX IS
10 IMPOSED ON ALL GASEOUS MOTOR FUELS OTHER THAN COMPRESSED NATURAL
11 GAS AT THE RATES IN SUBSECTION (1) PER GASOLINE GALLON EQUIVALENTS
12 AS MAY BE PUBLISHED BY THE NATIONAL CONFERENCE ON WEIGHTS AND
13 MEASURES OR A SUCCESSOR AGENCY.

14 Sec. 14. ~~(1)~~—The department may require a supplier required to
15 remit tax under this act to remit the tax by an electronic funds
16 transfer acceptable to the department. The remittance shall be made
17 on or before the date the tax is due.

18 ~~—— (2) In computing the tax, a supplier may deduct 1.5% of the~~
19 ~~quantity of gasoline removed by the supplier to allow for the cost~~
20 ~~of remitting the tax. This deduction is not allowed for the~~
21 ~~quantity of gasoline removed by the supplier and sold tax free. At~~
22 ~~the time of filing the report and paying the tax, the supplier~~
23 ~~shall submit satisfactory evidence to the department that the~~
24 ~~amount of tax represented by the deduction was paid or credited to~~
25 ~~the supplier or wholesaler who purchased the gasoline from the~~
26 ~~supplier or wholesaler. The amount of the deduction shall be paid~~
27 ~~or credited by each supplier or wholesaler to the purchaser at each~~

1 ~~subsequent sale to a wholesaler. When a wholesaler or supplier~~
2 ~~sells gasoline to a retailer, the wholesaler or supplier shall pay~~
3 ~~or credit to the retailer 1/3 of the deduction on quantities sold~~
4 ~~to that retailer.~~

5 Sec. 152. A tax ~~at a rate of 15 cents per gallon~~ is imposed
6 upon all liquefied petroleum gas used in this state **BASED ON THE**
7 **AVERAGE WHOLESALE PRICE AT THE RATES DETERMINED UNDER SECTION 8.**
8 The tax shall be paid at the times and in the manner specified in
9 this section. The tax on liquefied petroleum gas fuel sold or
10 delivered either by placing into a permanently attached fuel supply
11 tank on a motor vehicle, or exchanging or replacing the fuel supply
12 tank of a motor vehicle, shall be collected by the LPG dealer from
13 the purchaser and paid over quarterly to the department as provided
14 in this act. Liquefied petroleum gas fuel delivered in this state
15 into the storage facility of any person when the exclusive purpose
16 of the storage facility is for resale or use in a motor vehicle on
17 the public roads or highways of this state, shall, upon delivery to
18 storage facility, be subject to tax. An LPG dealer shall, upon
19 delivery of the liquefied petroleum gas, collect and remit the tax
20 to the department as provided in this act. A person shall not
21 operate a motor vehicle on the public roads or highways of this
22 state from the cargo containers of a truck, trailer, or semitrailer
23 with liquefied petroleum gas in vapor or liquid form, except when
24 the fuel in the liquid or vapor phase is withdrawn from the cargo
25 container for use in motor vehicles through a permanently installed
26 and approved metering device. The tax on liquefied petroleum gas
27 withdrawn from a cargo container through a permanently installed

1 and approved metering device shall apply in accordance with
2 measured gallons as reflected by meter reading, and shall be paid
3 quarterly by the LPG dealer to the department as provided in this
4 act.

5 Enacting section 1. Section 10 of the motor fuel tax act, 2000
6 PA 403, MCL 207.1010, is repealed.

7 Enacting section 2. This amendatory act does not take effect
8 unless all of the following bills of the 94th Legislature are
9 enacted into law:

10 (a) House Bill No. 4575.

11 (b) House Bill No. 4576.