

HOUSE BILL No. 5059

July 24, 2007, Introduced by Rep. Young and referred to the Committee on Transportation.

A bill to amend 2000 PA 403, entitled
"Motor fuel tax act,"
by amending section 22 (MCL 207.1022).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 22. (1) The tax imposed on gasoline shall be in lieu of
2 all other taxes imposed or to be imposed upon the sale or use of
3 gasoline by the state ~~or any political subdivision of this state~~
4 except for the taxes imposed by the general sales tax act, 1933 PA
5 167, MCL 205.51 to 205.78, and the use tax act, 1937 PA 94, MCL
6 205.91 to 205.111.

7 (2) The tax imposed on diesel fuel shall be imposed in lieu of
8 all other taxes imposed or to be imposed upon the sale or use of
9 diesel fuel by the state ~~or a political subdivision of the state,~~
10 except the taxes imposed by the general sales tax act, 1933 PA 167,

1 MCL 205.51 to 205.78, the use tax act, 1937 PA 94, MCL 205.91 to
2 205.111, and the motor carrier fuel tax act, 1980 PA 119, MCL
3 207.211 to 207.234. The exception for taxes imposed by 1933 PA 167
4 and 1937 PA 94 shall not apply to diesel fuel used in passenger
5 vehicles of a capacity of 10 or more operated for hire under a
6 certificate issued by the state transportation department.

7 (3) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO PROHIBIT THE
8 IMPOSITION OF A GAS OR DIESEL FUEL TAX BY A LOCAL UNIT OF
9 GOVERNMENT IF THE IMPOSITION OF A GAS OR DIESEL FUEL TAX AS
10 OTHERWISE PERMITTED UNDER THE CONSTITUTION AND AUTHORIZED UNDER
11 STATE LAW.