



Senate Fiscal Agency
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BILL



ANALYSIS

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House Bill 5817 (Substitute S-1 as reported)
Sponsor: Representative Paul Opsommer
House Committee: Transportation
Senate Committee: Energy and Technology

CONTENT

The bill would amend the General Sales Tax Act to do the following:

- Extend to diesel fuel a requirement for prepayment of a portion of the sales tax on gasoline.
- Require the Department of Treasury to determine the prepayment rate on a monthly basis; and eliminate a requirement that the Department determine the rate every three months, unless the Department determines that the change in the statewide average retail price for gasoline has been less than 10% since the establishment of the effective rate.
- Allow a prepayment credit for a person making a prepayment for diesel fuel, as allowed for gasoline prepayment.

The bill would take effect on January 1, 2013.

MCL 205.56a

Legislative Analyst: Julie Cassidy

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

Date Completed: 12-13-12

Fiscal Analyst: Elizabeth Pratt
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