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House Bill 5493 (Substitute S-1)
Sponsor: Representative Rob Verheulen
House Committee: Transportation and Infrastructure
Senate Committee: Infrastructure Modernization

Date Completed: 5-20-14

CONTENT

The bill would amend the Motor Carrier Fuel Tax Act to make the fuel tax rate under the Act consistent with provisions contained House Bill 5477 (S-1).

Under the Act, a licensed motor carrier must pay a road tax based on the amount of motor fuel consumed in qualified vehicles on roads within the State. The tax rate is currently 15 cents per gallon.

House Bill 5493 (S-1) would set the tax rate for motor carriers as prescribed in Section 8(1)(d) of the Motor Fuel Tax Act. That section is included in House Bill 5477 (S-1), which generally would amend the Motor Fuel Tax Act to provide for excise taxes on fuel that would be adjusted annually based on the average wholesale price of gasoline, subject to certain limitations.

House Bill 5493 (S-1) also would delete provisions that impose a tax of 12 cents per gallon on diesel fuel that contains at least 5% biodiesel.

In addition, the bill would bar refund claims filed more than 18 months after the purchase of motor fuel.

The bill is tie-barred to House Bill 5477 and would take effect on January 1, 2015.

MCL 207.212 & 207.216a

Legislative Analyst: Glenn Steffens

FISCAL IMPACT

The bill is tie-barred to House Bill 5477. The fiscal impact shown for House Bill 5477 (S-1) assumes the bill would be enacted.

Fiscal Analyst: David Zin

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.