

# HOUSE BILL No. 4615

May 14, 2015, Introduced by Reps. VerHeulen, Leutheuser, Inman and Potvin and referred to the Committee on Roads and Economic Development.

A bill to amend 2000 PA 403, entitled  
"Motor fuel tax act,"  
by amending sections 2, 8, 22, 40, 45, 53, 63, 122, 151, 152, 153,  
154, and 155 (MCL 207.1002, 207.1008, 207.1022, 207.1040, 207.1045,  
207.1053, 207.1063, 207.1122, 207.1151, 207.1152, 207.1153,  
207.1154, and 207.1155), sections 2 and 122 as amended by 2002 PA  
668 and section 8 as amended by 2006 PA 268.

## 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) "Blendstock" means and includes any petroleum product  
5       component of motor fuel, such as naphtha, reformate, or toluene; or  
6       any oxygenate that can be blended for use in a motor fuel.

1 (c) "Blended motor fuel" means a mixture of motor fuel and  
2 another liquid, other than a de minimis amount of a product  
3 including, but not limited to, carburetor detergent or oxidation  
4 inhibitor, that can be used as motor fuel in a motor vehicle.

5 (d) "Blender" means and includes any person who produces  
6 blended motor fuel outside of the bulk transfer/terminal system.

7 (e) "Blends" or "blending" means the mixing of 1 or more  
8 petroleum products, with or without another product, regardless of  
9 the original character of the product blended, if the product  
10 obtained by the blending is capable of use in the generation of  
11 power for the propulsion of a motor vehicle, an airplane, or a  
12 marine vessel. Blending does not include mixing that occurs in the  
13 process of refining by the original refiner of crude petroleum or  
14 the blending of products known as lubricating oil in the production  
15 of lubricating oils and greases.

16 (f) "Bulk end user" means a person who receives into the  
17 person's own storage facilities by transport truck or tank wagon  
18 motor fuel for the person's own consumption.

19 (g) "Bulk plant" means a motor fuel storage and distribution  
20 facility that is not a terminal and from which motor fuel may be  
21 withdrawn by a tank wagon, a transport truck, or a marine vessel.

22 (h) "Bulk transfer" means a transfer of motor fuel from 1  
23 location to another by pipeline tender or marine delivery within  
24 the bulk transfer/terminal system, including, but not limited to,  
25 all of the following transfers:

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

1           (ii) Pipeline movements of motor fuel from a refinery or  
2 terminal to a terminal.

3           (iii) Book transfers of motor fuel within a terminal between  
4 licensed suppliers before completion of removal across the terminal  
5 rack.

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

7           (i) "Bulk transfer/terminal system" means the motor fuel  
8 distribution system consisting of refineries, pipelines, marine  
9 vessels, and terminals. Motor fuel in a refinery, pipeline,  
10 terminal, or a marine vessel transporting motor fuel to a refinery  
11 or terminal is in the bulk transfer/terminal system. Motor fuel in  
12 a fuel storage facility including, but not limited to, a bulk plant  
13 that is not part of a refinery or terminal, in the fuel supply tank  
14 of any engine or motor vehicle, in a marine vessel transporting  
15 motor fuel to a fuel storage facility that is not in the bulk  
16 transfer/terminal system, or in any tank car, rail car, trailer,  
17 truck, or other equipment suitable for ground transportation is not  
18 in the bulk transfer/terminal system.

19           (j) "Carrier" means an operator of a pipeline or marine vessel  
20 engaged in the business of transporting motor fuel above the  
21 terminal rack.

22           (k) "Commercial motor vehicle" means a motor vehicle licensed  
23 **AS A QUALIFIED COMMERCIAL MOTOR VEHICLE** under the motor carrier  
24 fuel tax act, 1980 PA 119, MCL 207.211 to 207.234, **OR A MOTOR**  
25 **VEHICLE LICENSED UNDER AN INTERNATIONAL FUEL TAX AGREEMENT UNDER**  
26 **SECTION 2A OF THE MOTOR CARRIER FUEL TAX ACT, 1980 PA 119, MCL**  
27 **207.212A.**

1           (I) "DETROIT CONSUMER PRICE INDEX" MEANS THE MOST  
2       COMPREHENSIVE INDEX OF CONSUMER PRICES AVAILABLE FOR THE DETROIT  
3       AREA FROM THE UNITED STATES DEPARTMENT OF LABOR, BUREAU OF LABOR  
4       STATISTICS.

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

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

15          (O) ~~(N)~~ "Department" means the ~~bureau of revenue within the~~  
16      department of treasury or its designee.

17          (P) ~~(O)~~ "Destination state" means ~~the~~ A state, Canadian  
18      province or territory, or foreign country to which motor fuel is  
19      directed for export.

20          (Q) ~~(P)~~ "Diesel fuel" means any liquid other than gasoline  
21      that is capable of use as a fuel or a component of a fuel in a  
22      motor vehicle that is propelled by a diesel-powered engine or in a  
23      diesel-powered train. Diesel fuel includes number 1 and number 2  
24      fuel oils, kerosene, dyed diesel fuel, and mineral spirits. Diesel  
25      fuel also includes any blendstock or additive that is sold for  
26      blending with diesel fuel, any liquid prepared, advertised, offered  
27      for sale, sold for use as, or used in the generation of power for

1 the propulsion of a diesel-powered engine, airplane, or marine  
 2 vessel. An additive or blendstock is presumed to be sold for  
 3 blending unless a certification is obtained for federal purposes  
 4 that the substance is for a use other than blending for diesel  
 5 fuel. Diesel fuel does not include an excluded liquid.

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

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

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

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

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

21 Sec. 8. (1) Subject to the exemptions provided for in this  
 22 act, tax is imposed on motor fuel imported into or sold, delivered,  
 23 or used in this state at the following rates:

24 (a) Except as otherwise provided in subdivision (c) **OR (E)**, 19  
 25 cents per gallon on gasoline.

26 (b) Except as otherwise provided in subdivision (d) **OR (E)**, **AT**  
 27 **THE FOLLOWING RATE:**

1           (i) **THROUGH SEPTEMBER 30, 2015, 15 cents per gallon on diesel**  
2 fuel.

3           (ii) **BEGINNING OCTOBER 1, 2015, 19 CENTS PER GALLON ON DIESEL**  
4 **FUEL.**

5           (c) Subject to subsections (10) and (11), 12 cents per gallon  
6 on gasoline that is at least 70% ethanol. Under this subdivision,  
7 blenders of ethanol and gasoline outside of the bulk transfer  
8 terminal system shall obtain a blender's license and are subject to  
9 the blender reporting requirements under this act. A licensed  
10 supplier who blends ethanol and gasoline shall also obtain a  
11 blender's license.

12           (d) Subject to subsections (10) and (11), 12 cents per gallon  
13 on diesel fuel that contains at least 5% biodiesel. Under this  
14 subdivision, blenders of biodiesel and diesel fuel outside of the  
15 bulk transfer terminal system are required to obtain a blender's  
16 license and are subject to the blender reporting requirements under  
17 this act. A licensed supplier who blends biodiesel and diesel fuel  
18 shall also obtain a blender's license.

19           **(E) BEGINNING OCTOBER 1, 2016 AND EACH YEAR THEREAFTER, THE**  
20 **DEPARTMENT SHALL ADJUST THE CENTS-PER-GALLON AMOUNTS IDENTIFIED IN**  
21 **SUBDIVISIONS (A) TO (D) FOR INFLATION USING THE DETROIT CONSUMER**  
22 **PRICE INDEX OR BY 5.0%, WHICHEVER IS LESS, AND ROUNDED UP TO THE**  
23 **NEAREST WHOLE CENT. HOWEVER, THE CENTS-PER-GALLON AMOUNTS**  
24 **IDENTIFIED IN SUBDIVISIONS (A) TO (D) ADJUSTED FOR INFLATION AS**  
25 **PROVIDED IN THIS SUBDIVISION SHALL NOT BE REDUCED TO LESS THAN THE**  
26 **CENTS-PER-GALLON RATE IN EXISTENCE ON OCTOBER 1, 2015.**

27           (2) Tax shall not be imposed under this section on motor fuel

1 that is in the bulk transfer/terminal system.

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

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

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

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

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

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

22 (d) That the tax imposed by this act be collected and paid at  
23 those times, in the manner, and by those persons specified in this  
24 act.

25 (6) Bills of lading and invoices shall identify the blended  
26 product and the correct fuel product code. The motor fuel tax rate  
27 for each product shall be listed separately on each invoice.

1 Licensees shall report the correct fuel product code for the  
2 blended product as required by the department. When fuel is blended  
3 below the terminal rack, new bills of lading and invoices shall be  
4 generated and submitted to the department upon request. All bills  
5 of lading and invoices shall meet the requirements provided under  
6 this act.

7 (7) Notwithstanding any other provision of this act, ~~all~~  
8 ~~facilities~~ **A FACILITY** in this state that ~~produce~~ **PRODUCES** motor  
9 fuel and ~~distribute~~ **DISTRIBUTES** the fuel from a rack for purposes  
10 of this act ~~are~~ **IS** a terminal, ~~and~~ shall obtain a terminal operator  
11 license, and shall comply with all terminal operator reporting  
12 requirements under this act. ~~All~~ **A** position holders **HOLDER** in these  
13 ~~facilities~~ **A FACILITY** shall be licensed as a supplier and shall  
14 comply with all supplier requirements under this act.

15 (8) If the tax on gasoline that contains at least 70% ethanol  
16 or diesel fuel that contains at least 5% biodiesel held in storage  
17 outside of the bulk transfer/terminal system on the effective date  
18 of the amendatory act that added this subsection has previously  
19 been paid at the rates imposed by subsection (1)(a) and (b), the  
20 person who paid the tax may claim a refund for the difference  
21 between the rates imposed by subsection (1)(a) and (b) and the  
22 rates imposed by subsection (1)(c) and (d). All of the following  
23 shall apply to a refund claimed under this subsection:

24 (a) The refund shall be claimed on a form prescribed by the  
25 department.

26 (b) The refund shall apply only to:

27 (i) Previously taxed gasoline containing at least 70% ethanol



1 or diesel fuel containing at least 5% biodiesel in excess of 3,000  
2 gallons held in storage by an end user.

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

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

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

16 (b) Deduct 3,000 gallons if the person claiming the refund is  
17 an end user.

18 (c) Deduct the number of gallons in dead storage if the  
19 gasoline containing at least 70% ethanol or the undyed diesel fuel  
20 containing at least 5% biodiesel is held for subsequent sale.

21 (10) Beginning on the effective date of the amendatory act  
22 that added this subsection, the state treasurer shall annually  
23 determine, for the 12-month period ending May 1 and for any  
24 additional times that the treasurer may determine, the difference  
25 between the amount of motor fuel tax collected and the amount of  
26 motor fuel tax that would have been collected but for the  
27 differential rates on gasoline pursuant to subsection (1)(c) and

1 biodiesel pursuant to subsection (1)(d). Subsection (1)(c) and (d)  
2 is no longer effective the earlier of 10 years after the effective  
3 date of the amendatory act that added this subsection or the first  
4 day of the first month that is not less than 90 days after the  
5 state treasurer certifies that the total cumulative rate  
6 differential from the effective date of this amendatory act is  
7 greater than \$2,500,000.00.

8 (11) The legislature shall annually appropriate to the  
9 Michigan transportation fund created in 1951 PA 51, MCL 247.651 to  
10 247.675, the amount determined as the rate differential certified  
11 by the state treasurer for the 12-month period ending on May 1 of  
12 the calendar year in which the fiscal year begins. Subsection  
13 (1)(c) and (d) shall not be effective beginning January of any  
14 fiscal year for which the appropriation required under this  
15 subsection has not been made by the first day of the fiscal year.

16 (12) As used in this section:

17 (a) "Biodiesel" means a fuel composed of mono-alkyl esters of  
18 long chain fatty acids derived from vegetable oils or animal fats  
19 and, in accordance with standards specified by the American society  
20 for testing and materials, designated B100 and meeting the  
21 requirements of D-6751, as approved by the department of  
22 agriculture.

23 (b) "Ethanol" means denatured fuel ethanol that is suitable  
24 for use in a spark-ignition engine when mixed with gasoline so long  
25 as the mixture meets the American society for testing and materials  
26 D-5798 specifications.

27 Sec. 22. (1) The tax imposed on gasoline shall be in lieu of

1 all other taxes imposed or to be imposed upon the sale or use of  
2 gasoline by ~~the~~**THIS** state or any political subdivision of this  
3 state except for the taxes imposed by the general sales tax act,  
4 1933 PA 167, MCL 205.51 to 205.78, and the use tax act, 1937 PA 94,  
5 MCL 205.91 to 205.111.

6 (2) The tax imposed on diesel fuel **AND ALTERNATIVE FUEL** shall  
7 be imposed in lieu of all other taxes imposed or to be imposed upon  
8 the sale or use of diesel fuel **OR ALTERNATIVE FUEL** by ~~the~~**THIS**  
9 state or a political subdivision of ~~the~~**THIS** state, except the  
10 taxes imposed by the general sales tax act, 1933 PA 167, MCL 205.51  
11 to 205.78, the use tax act, 1937 PA 94, MCL 205.91 to 205.111, and  
12 the motor carrier fuel tax act, 1980 PA 119, MCL 207.211 to  
13 207.234. The exception for taxes imposed by **THE GENERAL SALES TAX**  
14 **ACT**, 1933 PA 167, **MCL 205.51 TO 205.78**, and **THE USE TAX ACT**, 1937  
15 PA 94, ~~shall~~**MCL 205.91 TO 205.111, DOES** not apply to diesel fuel  
16 used in passenger vehicles of a capacity of 10 or more operated for  
17 hire under a certificate issued by the state transportation  
18 department. **AS USED IN THIS SUBSECTION, "ALTERNATIVE FUEL" MEANS**  
19 **THAT TERM AS DEFINED IN SECTION 151.**

20 Sec. 40. (1) A person may seek a refund for tax paid under  
21 this act on motor fuel **OR ALTERNATIVE FUEL** that is **1 OR MORE OF THE**  
22 **FOLLOWING:**

23 (a) Accidentally contaminated by dye or another contaminant,  
24 including but not limited to gasoline that is mixed with diesel  
25 fuel, if the resulting product cannot be used to operate a motor  
26 vehicle on the public roads or highways without violating this act  
27 or other state or federal law.

1 (b) Accidentally lost or destroyed as a direct result of a  
2 sudden and unexpected casualty loss.

3 (2) ~~This~~**THE** refund **DESCRIBED IN SUBSECTION (1)** does not apply  
4 if the person **SEEKING THE REFUND** has been reimbursed for the cost  
5 of the tax by **ANY PERSON, INCLUDING, BUT NOT LIMITED TO,** an  
6 insurance company, for the loss or contamination. **IF A PERSON**  
7 **SEEKING A REFUND UNDER THIS SECTION IS REIMBURSED FOR ANY AMOUNT,**  
8 **THAT PERSON SHALL DEMONSTRATE TO THE DEPARTMENT THAT THE AMOUNT**  
9 **REIMBURSED DOES NOT INCLUDE TAX PAID UNDER THIS ACT ON THE MOTOR**  
10 **FUEL OR ALTERNATIVE FUEL IN ORDER TO BE ELIGIBLE FOR THE REFUND.**

11 Sec. 45. (1) An end user operating a motor vehicle with a  
12 common fuel supply tank from which motor fuel **OR ALTERNATIVE FUEL**  
13 is used both to propel the vehicle and to operate attached  
14 equipment may seek a refund for tax paid under this act on ~~diesel~~  
15 **MOTOR fuel OR ALTERNATIVE FUEL** consumed from that fuel supply tank  
16 in the amount of 15% of the tax paid.

17 (2) Notwithstanding subsection (1), an end user operating a  
18 motor vehicle with a common fuel supply tank from which ~~diesel~~  
19 **MOTOR fuel OR ALTERNATIVE FUEL** is used both to propel the vehicle  
20 and to operate attached equipment may seek a refund for tax paid  
21 under this act on ~~diesel~~**MOTOR fuel OR ALTERNATIVE FUEL** consumed  
22 from that fuel supply tank in an amount that is more than 15% of  
23 the tax paid if the operator provides evidence to the department  
24 that a refund or deduction of more than 15% is justified. The  
25 department shall determine the evidence that is necessary under  
26 this section to justify a refund of more than 15% of the tax paid.

27 (3) A refund provided under this section only applies to a

1 motor vehicle that is used by the end user exclusively for business  
 2 or other commercial purposes and does not apply to an automobile  
 3 whether or not it is used by the end user for business or other  
 4 commercial purposes.

5 (4) If the department determined before ~~the effective date of~~  
 6 ~~this section~~ **APRIL 1, 2001** that a class of motor vehicles with  
 7 attached equipment was eligible for a motor fuel refund in an  
 8 amount different than 15% of the tax paid, that percentage ~~shall~~  
 9 ~~apply~~ **APPLIES** to those motor vehicles on and after ~~the effective~~  
 10 ~~date of this section~~ **APRIL 1, 2001** unless, following notice and  
 11 hearing, a later determination under subsection (2) is made.

12 (5) As used in this section: ~~,"attached equipment"~~

13 (A) **"ALTERNATIVE FUEL" MEANS THAT TERM AS DEFINED IN SECTION**  
 14 **151.**

15 (B) **"ATTACHED EQUIPMENT"** means equipment used by the end user  
 16 in the regular course of his or her business that is powered by  
 17 ~~diesel~~ **MOTOR fuel OR ALTERNATIVE FUEL** from the common fuel supply  
 18 tank. Attached equipment includes, but is not limited to, certain  
 19 pumping, spraying, seeding, spreading, shredding, lifting,  
 20 winching, dumping, cleaning, mixing, processing, and refrigeration  
 21 equipment. Attached equipment does not include a heater, air  
 22 conditioner, radio, or any other equipment that is used in the cab  
 23 of the motor vehicle and does not include any other equipment that  
 24 the department reasonably determines does not meet this definition.

25 Sec. 53. (1) A person shall not engage in a business activity  
 26 in this state where a license is required by this act unless the  
 27 person is licensed under this act.

1           (2) A person required to be licensed under this act shall  
2 apply for a license on a form or in a format prescribed by the  
3 department.

4           (3) An application for a license under this act may contain  
5 any information the department may reasonably require to administer  
6 this act including the applicant's federal identification number.

7           (4) The following persons currently licensed on ~~the effective~~  
8 ~~date of this act~~ **APRIL 1, 2001** are not required to obtain a new  
9 license under this act and shall be considered licensed under this  
10 act:

11           (a) A person licensed in this state as a supplier on ~~the~~  
12 ~~effective date of this act~~ **APRIL 1, 2001** shall be considered  
13 licensed as a supplier under this act but only if the person is a  
14 terminal operator or a position holder in a terminal on ~~the~~  
15 ~~effective date of this act~~ **APRIL 1, 2001**.

16           (b) A wholesale distributor who on ~~the effective date of this~~  
17 ~~act~~ **APRIL 1, 2001** possesses a valid exemption certificate issued  
18 under former section 12 of 1927 PA 150 shall be considered licensed  
19 as a fuel vendor under this act.

20           (c) A person licensed in this state as an exporter on ~~the~~  
21 ~~effective date of this act~~ **APRIL 1, 2001** shall be considered  
22 licensed as an exporter under this act.

23           (d) A person licensed in this state as a liquid fuel hauler on  
24 ~~the effective date of this act~~ **APRIL 1, 2001** shall be considered  
25 licensed as a transporter under this act.

26           (e) A person licensed in this state as a retail dealer of  
27 diesel motor fuel on ~~the effective date of this act~~ **APRIL 1, 2001**

1 shall be considered licensed as a retail diesel dealer under this  
2 act.

3 (5) A person considered licensed under subsection (4) is  
4 subject to all of the provisions of this act except those requiring  
5 an application for a new license.

6 (6) Except as otherwise provided in this act, a person who is  
7 engaged in more than 1 business activity for which a license is  
8 required under this act shall be licensed for each business  
9 activity.

10 (7) A person who is licensed as a supplier is not required to  
11 obtain a separate license for any other business activity for which  
12 a license is required under this act except as a retail diesel  
13 dealer or **AS an LPG-ALTERNATIVE FUEL dealer OR ALTERNATIVE FUEL**  
14 **COMMERCIAL USER** under sections 151 to 155.

15 ~~—— (8) A person licensed in this state as an LPG dealer on the~~  
16 ~~effective date of this act shall be considered licensed as an LPG~~  
17 ~~dealer under this act.~~

18 (8) ~~(9)~~ A person who negligently violates this section is  
19 subject to a civil penalty of \$1,000.00.

20 (9) ~~(10)~~ A person who knowingly violates or knowingly aids and  
21 abets another to violate this section is guilty of a felony.

22 Sec. 63. (1) If an application and the accompanying bond or  
23 cash deposit, if any, are approved, the department shall issue a  
24 license to the applicant.

25 (2) A licensee shall retain a copy of its license at each of  
26 its business locations unless the department waives this  
27 requirement.

1           (3) A licensee is not required to renew a license and a  
2 license is valid unless and until it is suspended, canceled, or  
3 revoked for cause by the department, or discontinued by the  
4 licensee. However, the department may require a licensee to update  
5 the information required under section 53 **OR 153**.

6           (4) The department shall maintain a list containing the name  
7 and address of each person licensed under this act. The department  
8 may post the list on the department's website. The department shall  
9 regularly update the list in order to reflect the current status of  
10 a licensee.

11           Sec. 122. (1) A person shall not operate or maintain a motor  
12 vehicle on the public roads or highways of this state with dyed  
13 diesel fuel in the vehicle's fuel supply tank.

14           (2) This section does not apply to dyed diesel fuel used in  
15 any of the following:

16           (a) A motor vehicle owned and operated or leased and operated  
17 by the federal or state government or a political subdivision of  
18 this state.

19           (b) A motor vehicle used exclusively by the American red  
20 cross.

21           (c) An implement of husbandry.

22           (d) A passenger vehicle that has a capacity of 10 or more and  
23 that operates over regularly traveled routes expressly provided for  
24 in 1 or more of the following that applies to the passenger  
25 vehicle:

26           (i) A certificate of authority issued by the state  
27 transportation department.



1 (ii) A municipal franchise.

2 (iii) A municipal license.

3 (iv) A municipal permit.

4 (v) A municipal agreement.

5 (vi) A municipal grant.

6 (3) An owner, operator, or driver of a vehicle who uses dyed  
7 diesel fuel on the public roads or highways of this state is  
8 subject to a civil penalty of ~~\$200.00~~ **\$1,000.00** for each of the  
9 first ~~2 violations within a 12 month period.~~ For a third violation  
10 ~~within a 12 month period, and~~ **VIOLATION, AND A CIVIL PENALTY OF**  
11 **\$5,000.00** for each subsequent violation. ~~thereafter, the person is~~  
12 ~~subject to a civil penalty of \$5,000.00.~~ An owner, operator, or  
13 driver of a motor vehicle who knowingly violates the prohibition  
14 against the sale or use of dyed diesel fuel upon the public roads  
15 or highways of this state is subject to a civil penalty equal to  
16 that imposed by section 6714 of the internal revenue code.

17 Sec. 151. As used in this section and sections 152 to 155:

18 (A) **"ALTERNATIVE FUEL" MEANS A GAS, LIQUID, OR OTHER FUEL**  
19 **THAT, WITH OR WITHOUT ADJUSTMENT OR MANIPULATION SUCH AS ADJUSTMENT**  
20 **OR MANIPULATION OF PRESSURE OR TEMPERATURE, IS CAPABLE OF BEING**  
21 **USED FOR THE GENERATION OF POWER TO PROPEL A MOTOR VEHICLE,**  
22 **INCLUDING, BUT NOT LIMITED TO, NATURAL GAS, COMPRESSED NATURAL GAS,**  
23 **LIQUEFIED NATURAL GAS, LIQUEFIED PETROLEUM GAS, HYDROGEN, HYDROGEN**  
24 **COMPRESSED NATURAL GAS, OR HYTHANE. ALTERNATIVE FUEL DOES NOT**  
25 **INCLUDE MOTOR FUEL, ELECTRICITY, LEADED RACING FUEL, OR AN EXCLUDED**  
26 **LIQUID.**

27 (B) **"ALTERNATIVE FUEL COMMERCIAL USER" MEANS A COMMERCIAL OR**

1 OTHER BUSINESS ENTERPRISE OR ENTITY THAT IS A CONSUMER OR END USER  
2 OF ALTERNATIVE FUEL TO PROPEL A MOTOR VEHICLE ON THE PUBLIC ROADS  
3 AND HIGHWAYS OF THIS STATE. ALTERNATIVE FUEL COMMERCIAL USER DOES  
4 NOT INCLUDE A PERSON LICENSED AS AN ALTERNATIVE FUEL DEALER UNDER  
5 SECTION 153.

6 (C) "ALTERNATIVE FUEL DEALER" MEANS A PERSON THAT IS LICENSED  
7 OR REQUIRED TO BE LICENSED UNDER SECTION 153, THAT IS IN THE  
8 BUSINESS OF SELLING AT RETAIL ALTERNATIVE FUEL, AND THAT USES  
9 ALTERNATIVE FUEL AS DESCRIBED IN SUBDIVISION (J).

10 (D) "ALTERNATIVE FUEL FILLING STATION" MEANS A MACHINE OR  
11 OTHER DEVICE LOCATED WITHIN THIS STATE THAT IS SUPPLIED WITH  
12 ALTERNATIVE FUEL AND THAT IS DESIGNED OR USED FOR PLACING OR  
13 DELIVERING ALTERNATIVE FUEL INTO THE FUEL SUPPLY TANK OF A MOTOR  
14 VEHICLE. AS USED IN THIS SUBDIVISION, "LOCATED WITHIN THIS STATE"  
15 INCLUDES, BUT IS NOT LIMITED TO, ALL OF THE FOLLOWING LOCATIONS:

16 (i) AN ALTERNATIVE FUEL DEALER'S PLACE OF BUSINESS.

17 (ii) A COMMERCIAL OR INDUSTRIAL ESTABLISHMENT OR FACILITY.

18 (iii) A RESIDENCE OR RESIDENTIAL PROPERTY.

19 (iv) A LANDFILL LICENSED OR REQUIRED TO BE LICENSED UNDER PART  
20 115 OF THE NATURAL RESOURCES AND ENVIRONMENTAL PROTECTION ACT, 1994  
21 PA 451, MCL 324.11501 TO 324.11554.

22 (E) "BRITISH THERMAL UNIT" OR "BTU" MEANS THE AMOUNT OF HEAT  
23 REQUIRED TO RAISE THE TEMPERATURE OF 1 POUND OF WATER 1 DEGREE  
24 FAHRENHEIT.

25 (F) "COMPRESSED NATURAL GAS" MEANS A MIXTURE OF HYDROCARBON  
26 GASES AND VAPORS THAT CONSISTS PRIMARILY OF METHANE IN GASEOUS FORM  
27 THAT HAS BEEN COMPRESSED FOR USE AS A FUEL TO PROPEL A MOTOR

1 VEHICLE.

2 (G) "DIESEL GALLON EQUIVALENT" MEANS 1 OF THE FOLLOWING OR ITS  
3 METRIC EQUIVALENT:

4 (i) FOR COMPRESSED NATURAL GAS, 6.380 POUNDS.

5 (ii) FOR HYDROGEN, THE VOLUME OR WEIGHT THAT IS EQUAL TO  
6 128,450 BTUS. FOR PURPOSES OF THIS SUBDIVISION, THERE ARE 27,000  
7 BTUS PER 100 STANDARD CUBIC FEET, AND 480.11 STANDARD CUBIC FEET  
8 PER DIESEL GALLON EQUIVALENT.

9 (iii) FOR HYDROGEN COMPRESSED NATURAL GAS, THE VOLUME OR  
10 WEIGHT THAT IS EQUAL TO 128,450 BTUS. FOR PURPOSES OF THIS  
11 SUBDIVISION, THERE ARE 79,800 BTUS PER 100 STANDARD CUBIC FEET, AND  
12 162.44 STANDARD CUBIC FEET PER DIESEL GALLON EQUIVALENT.

13 (iv) FOR LIQUEFIED NATURAL GAS, 6.060 POUNDS.

14 (H) "LIQUEFIED NATURAL GAS" MEANS METHANE OR NATURAL GAS IN  
15 THE FORM OF A CRYOGENIC OR REFRIGERATED LIQUID THAT IS SUITABLE FOR  
16 USE OR USED AS FUEL TO PROPEL A MOTOR VEHICLE.

17 (I) ~~(a)~~ "Liquefied petroleum gas" means gases derived from  
18 petroleum or natural gases ~~which~~ ~~THAT~~ are in the gaseous state at  
19 normal atmospheric temperature and pressure, but ~~which~~ ~~THAT~~ may be  
20 maintained in the liquid state at normal atmospheric temperature by  
21 suitable pressure. Liquefied petroleum gas includes ~~these~~ products  
22 predominately composed of propane, propylene, butylene, butane, and  
23 similar products. LIQUEFIED PETROLEUM GAS DOES NOT INCLUDE  
24 COMPRESSED NATURAL GAS, LIQUEFIED NATURAL GAS, HYDROGEN, OR  
25 HYTHANE.

26 ~~—— (b) "LPG dealer" means a person who is licensed under this~~  
27 ~~chapter to use liquefied petroleum gas.~~

(J) ~~(e)~~ "Use", "used", or "uses" means any of the following:

(i) Selling or delivering ~~liquefied petroleum gas~~ **ALTERNATIVE FUEL** not otherwise subject to tax under this act, either by placing it into a permanently attached fuel supply tank of a motor vehicle, or exchanging or replacing of the fuel supply tank of a motor vehicle.

(ii) Delivery of ~~liquefied petroleum gas~~ **ALTERNATIVE FUEL** into storage, devoted exclusively to the storage of ~~liquefied petroleum gas~~ **ALTERNATIVE FUEL** to be consumed in motor vehicles on the public roads or highways **OF THIS STATE**.

(iii) Withdrawing ~~liquefied petroleum gas~~ **ALTERNATIVE FUEL** from the cargo tank of a truck, trailer or semi-trailer for the operation of a motor vehicle upon the public roads and highways of this state, whether used in vapor or liquid form.

(iv) **PLACING OR DELIVERING ALTERNATIVE FUEL INTO THE FUEL SUPPLY TANK OF A MOTOR VEHICLE BY OR THROUGH THE OPERATION OF AN ALTERNATIVE FUEL FILLING STATION OR BY ANY OTHER MEANS NOT INVOLVING THE DELIVERY, RECEIPT, OR PURCHASE OF ALTERNATIVE FUEL FROM AN ALTERNATIVE FUEL DEALER OR ANY OTHER MEANS NOT OTHERWISE DESCRIBED IN SUBPARAGRAPHS (i) TO (iii) .**

Sec. 152. (1) ~~A~~ **EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION AND SECTIONS 154 AND 155, A** tax at ~~a~~ **THE** rate ~~of 15 cents per~~ gallon **EQUAL TO THE TAX ON DIESEL FUEL** is imposed upon all ~~liquefied petroleum gas~~ **ALTERNATIVE FUEL** used in this state. ~~The~~ **EXCEPT AS PROVIDED IN SECTION 154 OR 155, THE** tax shall be paid at the times and in the manner specified in this section. The tax on ~~liquefied petroleum gas~~ **ALTERNATIVE** fuel sold or delivered either

1 by placing **IT** into a permanently attached fuel supply tank on a  
2 motor vehicle, or **BY** exchanging or replacing the fuel supply tank  
3 of a motor vehicle, shall be collected by the ~~LPG~~**ALTERNATIVE FUEL**  
4 dealer from the purchaser, **CONSUMER, OR END USER** and paid over  
5 ~~quarterly~~**MONTHLY** to the department as provided in this act.  
6 ~~Liquefied petroleum gas~~**ALTERNATIVE** fuel delivered in this state  
7 into the storage facility of any person when the exclusive purpose  
8 of the storage facility is for resale or use in a motor vehicle on  
9 the public roads or highways of this state, shall, upon delivery to  
10 storage facility, be subject to tax. An ~~LPG~~**ALTERNATIVE FUEL** dealer  
11 shall, upon delivery of the ~~liquefied petroleum gas~~**ALTERNATIVE**  
12 **FUEL**, collect and remit the tax to the department as provided in  
13 this act. A person shall not operate a motor vehicle on the public  
14 roads or highways of this state from the cargo containers of a  
15 truck, trailer, or semitrailer with ~~liquefied petroleum gas~~  
16 **ALTERNATIVE FUEL** in vapor or liquid form, **AS APPLICABLE**, except  
17 when the **ALTERNATIVE** fuel in the liquid or vapor phase is withdrawn  
18 from the cargo container for use in motor vehicles through a  
19 permanently installed and approved metering device. The tax on  
20 ~~liquefied petroleum gas~~**ALTERNATIVE FUEL** withdrawn from a cargo  
21 container through a permanently installed and approved metering  
22 device shall apply in accordance with measured gallons **OR GALLON**  
23 **EQUIVALENTS, IF APPLICABLE**, as reflected by meter reading, and  
24 shall be paid ~~quarterly~~**MONTHLY** by the ~~LPG~~**ALTERNATIVE FUEL** dealer  
25 to the department as provided in this act.

26 (2) **THE RATE OF TAX ON THE FOLLOWING ALTERNATIVE FUELS SHALL**  
27 **BE EQUAL TO THE TAX ON DIESEL FUEL PER DIESEL GALLON EQUIVALENT OR**

1 FRACTIONAL PART THEREOF ROUNDED TO THE NEAREST 1/10 OF 1 GALLON:

2 (A) COMPRESSED NATURAL GAS.

3 (B) HYDROGEN.

4 (C) HYDROGEN COMPRESSED NATURAL GAS.

5 (D) LIQUEFIED NATURAL GAS.

6 (3) THE TAX IMPOSED UNDER THIS SECTION DOES NOT APPLY TO AN  
7 ALTERNATIVE FUEL COMMERCIAL USER DESCRIBED IN SECTION 154(2) UNTIL  
8 JANUARY 1, 2016.

9 (4) THE TAX IMPOSED UNDER THIS SECTION DOES NOT APPLY TO A  
10 PERSON DESCRIBED IN SECTION 154(3) UNTIL JULY 1, 2016.

11 Sec. 153. (1) A person shall not act as an ~~LPG-ALTERNATIVE~~  
12 FUEL dealer OR AN ALTERNATIVE FUEL COMMERCIAL USER unless the  
13 person is licensed under this act.

14 (2) To obtain a license AS AN ALTERNATIVE FUEL DEALER OR AN  
15 ALTERNATIVE FUEL COMMERCIAL USER, an applicant shall file with the  
16 department an application upon a form or in a format prescribed by  
17 the department. The application shall include the name and address  
18 of the applicant and of each place of business to be operated by  
19 the applicant at which ~~liquefied petroleum gas-ALTERNATIVE FUEL~~  
20 will be used and other information the department may reasonably  
21 require.

22 (3) At the time of applying for the license, an applicant FOR  
23 AN ALTERNATIVE FUEL DEALER LICENSE shall pay to the department a  
24 license fee of ~~\$50.00-\$500.00~~.

25 (4) AT THE TIME OF APPLYING FOR THE LICENSE, AN APPLICANT FOR  
26 AN ALTERNATIVE FUEL COMMERCIAL USER LICENSE SHALL PAY TO THE  
27 DEPARTMENT A LICENSE FEE OF \$50.00.

1           (5) ~~(4)~~ An applicant for an ~~LPG dealer~~ **A license OR A LICENSEE**  
2 **UNDER THIS SECTION** is subject to the general licensing and bonding  
3 requirements of this act.

4 ~~—— (5) A person licensed in this state as an LPG dealer on the~~  
5 ~~effective date of this act shall be considered licensed as an LPG~~  
6 ~~dealer under this act.~~

7           Sec. 154. (1) For the purpose of determining the amount of tax  
8 payable to the department, an ~~LPG~~ **ALTERNATIVE FUEL** dealer shall, on  
9 or before the twentieth day of each ~~calendar month, following the~~  
10 ~~close of the reporting calendar quarter,~~ file with the department  
11 on a form or in a format prescribed by the department a report  
12 ~~which shall include~~ **THAT INCLUDES** the number of gallons **OR GALLON**  
13 **EQUIVALENTS, IF APPLICABLE,** of ~~liquefied petroleum gas~~ **ALTERNATIVE**  
14 **FUEL** used by the ~~LPG~~ **ALTERNATIVE FUEL** dealer during the preceding  
15 calendar ~~quarter,~~ **MONTH,** together with any other information the  
16 department may require. An ~~LPG~~ **ALTERNATIVE FUEL** dealer ~~at the time~~  
17 ~~of filing the report~~ shall pay to the department at the time of  
18 filing the report the full amount of the tax owed.

19           (2) **BEGINNING ON JANUARY 1, 2016, FOR THE PURPOSE OF**  
20 **DETERMINING THE AMOUNT OF TAX OWED TO THE DEPARTMENT, AN**  
21 **ALTERNATIVE FUEL COMMERCIAL USER THAT USES ALTERNATIVE FUEL AS**  
22 **DESCRIBED IN SECTION 151(J) UPON WHICH THE TAX IMPOSED UNDER**  
23 **SECTION 152 HAS NOT BEEN COLLECTED BY OR PAID TO AN ALTERNATIVE**  
24 **FUEL DEALER SHALL, ON OR BEFORE THE TWENTIETH DAY OF EACH MONTH,**  
25 **FILE WITH THE DEPARTMENT A REPORT THAT INCLUDES THE NUMBER OF**  
26 **GALLONS OR GALLON EQUIVALENTS, IF APPLICABLE, OF THE ALTERNATIVE**  
27 **FUEL DESCRIBED IN THIS SUBSECTION THAT WAS USED OR CONSUMED BY THE**

1 ALTERNATIVE FUEL COMMERCIAL USER DURING THE PRECEDING CALENDAR  
2 MONTH, TOGETHER WITH ANY OTHER INFORMATION THE DEPARTMENT REQUIRES.  
3 AN ALTERNATIVE FUEL COMMERCIAL USER SHALL PAY THE FULL AMOUNT OF  
4 THE TAX DUE TO THE DEPARTMENT AT THE TIME OF FILING THE REQUIRED  
5 REPORT.

6 (3) BEGINNING ON JULY 1, 2016, FOR THE PURPOSE OF DETERMINING  
7 THE AMOUNT OF TAX OWED TO THE DEPARTMENT, A PERSON THAT IS NOT AN  
8 ALTERNATIVE FUEL DEALER OR AN ALTERNATIVE FUEL COMMERCIAL USER  
9 SHALL PAY THE TAX IMPOSED UNDER SECTION 152 ON ALTERNATIVE FUEL FOR  
10 WHICH THE TAX HAS NOT BEEN COLLECTED BY OR PAID TO AN ALTERNATIVE  
11 FUEL DEALER, AND SHALL FILE WITH THE DEPARTMENT ON OR BEFORE THE  
12 TWENTIETH DAY FOLLOWING THE END OF EACH QUARTER A FORM THAT  
13 INDICATES THE NUMBER OF GALLONS OR GALLON EQUIVALENTS, IF  
14 APPLICABLE, USED OR CONSUMED BY THAT PERSON DURING THE PRECEDING  
15 CALENDAR QUARTER. A PERSON DESCRIBED IN THIS SUBSECTION SHALL PAY  
16 TO THE DEPARTMENT THE FULL AMOUNT OF THE TAX DUE AT THE TIME OF  
17 FILING THE REQUIRED FORM.

18 (4) EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, A PERSON  
19 THAT USES ALTERNATIVE FUEL FOR A TAXABLE PURPOSE AND DOES NOT PAY  
20 THE TAX IMPOSED UNDER THIS SECTION SHALL PAY TO THE DEPARTMENT THE  
21 TAX IMPOSED UNDER SECTION 152, ALONG WITH ANY APPLICABLE PENALTIES  
22 OR INTEREST, AT THE TIME AND IN THE MANNER PRESCRIBED BY THE  
23 DEPARTMENT.

24 Sec. 155. ~~(1) Each of the following persons is entitled to a~~  
25 ~~refund of the tax on liquefied petroleum gas imposed by this act:~~

26 (1) ~~(a) A person consuming liquefied petroleum gas~~ **ALTERNATIVE**  
27 **FUEL** for any purpose other than ~~the operation of~~ **TO OPERATE** a motor



1 vehicle on the public roads or highways of this state **MAY SEEK A**  
2 **REFUND OF THE TAX ON ALTERNATIVE FUEL IMPOSED BY THIS ACT,**  
3 **INCLUDING A REFUND AS PROVIDED IN SECTION 45, IF THAT PERSON HAS**  
4 **ALREADY PAID THE TAX IMPOSED UNDER SECTION 152 ON THAT ALTERNATIVE**  
5 **FUEL.**

6 ~~—— (b) The federal government, state government, or a political~~  
7 ~~subdivision of this state consuming liquefied petroleum gas in a~~  
8 ~~motor vehicle owned and operated or leased and operated by the~~  
9 ~~federal government, state government, or political subdivision of~~  
10 ~~this state.~~

11 ~~—— (c) A person consuming liquefied petroleum gas in the~~  
12 ~~operation of a passenger vehicle of a capacity of 5 or more under a~~  
13 ~~municipal franchise, license, permit, agreement, or grant, upon~~  
14 ~~which gas the tax imposed by this section has been paid.~~

15 (2) To obtain a refund **UNDER THIS SECTION**, a person shall file  
16 a claim with the department within 18 months after the date of  
17 purchase, as shown on the invoice and shall comply with the  
18 requirements set forth in section 48.

19 (3) A claim for refund **UNDER THIS SECTION** shall be on a form  
20 or in a format prescribed by the department and shall have attached  
21 the original invoice that was provided to the purchaser.

22 (4) **AN ALTERNATIVE FUEL IS EXEMPT FROM THE TAX IMPOSED BY THIS**  
23 **ACT AND THE TAX IMPOSED BY THIS ACT SHALL NOT BE COLLECTED BY AN**  
24 **ALTERNATIVE FUEL DEALER IF ANY OF THE FOLLOWING APPLY:**

25 (A) **THE ALTERNATIVE FUEL IS SOLD DIRECTLY BY AN ALTERNATIVE**  
26 **FUEL DEALER TO THE FEDERAL GOVERNMENT, THE STATE GOVERNMENT, OR A**  
27 **POLITICAL SUBDIVISION OF THIS STATE FOR USE IN A MOTOR VEHICLE**

1 OWNED AND OPERATED OR LEASED AND OPERATED BY THE FEDERAL  
2 GOVERNMENT, STATE GOVERNMENT, OR POLITICAL SUBDIVISION OF THIS  
3 STATE.

4 (B) THE ALTERNATIVE FUEL IS SOLD DIRECTLY BY AN ALTERNATIVE  
5 FUEL DEALER TO A NONPROFIT, PRIVATE, PAROCHIAL, OR DENOMINATIONAL  
6 SCHOOL, COLLEGE, OR UNIVERSITY AND IS USED IN A SCHOOL BUS OWNED  
7 AND OPERATED OR LEASED AND OPERATED BY THE EDUCATIONAL INSTITUTION  
8 THAT IS USED IN THE TRANSPORTATION OF STUDENTS TO AND FROM THE  
9 INSTITUTION OR TO AND FROM SCHOOL FUNCTIONS AUTHORIZED BY THE  
10 ADMINISTRATION OF THE INSTITUTION.

11 (C) THE ALTERNATIVE FUEL IS IMPORTED INTO THIS STATE IN THE  
12 FUEL SUPPLY TANK OF A MOTOR VEHICLE USED SOLELY FOR NONCOMMERCIAL  
13 PURPOSES, IF THE AGGREGATE CAPACITY OF THE MOTOR VEHICLE'S FUEL  
14 SUPPLY TANK DOES NOT EXCEED 30 GALLONS OR THE EQUIVALENT OF 30  
15 GALLONS.

16 (5) BOTH OF THE FOLLOWING ARE EXEMPT FROM THE TAX ON  
17 ALTERNATIVE FUEL IMPOSED BY THIS ACT:

18 (A) THE FEDERAL GOVERNMENT, STATE GOVERNMENT, OR A POLITICAL  
19 SUBDIVISION OF THIS STATE CONSUMING ALTERNATIVE FUEL IN A MOTOR  
20 VEHICLE OWNED AND OPERATED OR LEASED AND OPERATED BY THE FEDERAL  
21 GOVERNMENT, STATE GOVERNMENT, OR A POLITICAL SUBDIVISION OF THIS  
22 STATE.

23 (B) A NONPROFIT, PRIVATE, PAROCHIAL, OR DENOMINATIONAL SCHOOL,  
24 COLLEGE, OR UNIVERSITY CONSUMING ALTERNATIVE FUEL IN A SCHOOL BUS  
25 OWNED AND OPERATED OR LEASED AND OPERATED BY THE NONPROFIT,  
26 PRIVATE, PAROCHIAL, OR DENOMINATIONAL SCHOOL, COLLEGE, OR  
27 UNIVERSITY.

(6) ~~(4)~~ A person ~~who~~ **THAT** sells liquefied petroleum gas **ALTERNATIVE FUEL** shall provide the purchaser with an invoice **OR RECEIPT** showing the amount **EXPRESSED IN GALLONS OR GALLON EQUIVALENTS, AS APPLICABLE,** of ~~gas~~ **ALTERNATIVE FUEL** purchased, the date of purchase, and the amount of tax paid.

(7) **AN ALTERNATIVE FUEL DEALER THAT SELLS ALTERNATIVE FUEL AT RETAIL SHALL CLEARLY LIST IN PLAIN VIEW OF THE CUSTOMER THE PRICE OF THE ALTERNATIVE FUEL IN DIESEL GALLON EQUIVALENTS, AS APPLICABLE, ON THE ALTERNATIVE FUEL FILLING STATION AND ANY OTHER MARKINGS OR INFORMATION REQUIRED BY LAW.**

(8) **EXCEPT AS OTHERWISE PROVIDED IN THIS SECTION, A PERSON THAT USES OR CONSUMES ALTERNATIVE FUEL FOR A TAXABLE PURPOSE AND DOES NOT PAY THE TAX IMPOSED UNDER SECTION 154 IS LIABLE FOR THE PAYMENT OF THAT TAX AND SHALL PAY TO THE DEPARTMENT THE TAX IMPOSED UNDER SECTION 152 AND ANY APPLICABLE PENALTIES OR INTEREST, AT THE TIME AND IN THE MANNER PRESCRIBED BY THE DEPARTMENT.**

Enacting section 1. This amendatory act takes effect October 1, 2015.

Enacting section 2. This amendatory act does not take effect unless all of the following bills of the 98th Legislature are enacted into law:

(a) Senate Bill No. \_\_\_\_\_ or House Bill No. 4616 (request no. 03002'15).

(b) Senate Bill No. \_\_\_\_\_ or House Bill No. 4614 (request no. 03005'15).