HOUSE BILL No. 4736

June 17, 2015, Introduced by Reps. McCready, Poleski, Victory, Cox, Muxlow, Yonker and Price and referred to the Committee on Transportation and Infrastructure.

A bill to amend 1949 PA 300, entitled "Michigan vehicle code,"

by amending section 801 (MCL 257.801), as amended by 2015 PA 78.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 801. (1) The secretary of state shall collect the
- 2 following taxes at the time of registering a vehicle, which shall
- 3 exempt the vehicle from all other state and local taxation,
- 4 except the fees and taxes provided by law to be paid by certain
- 5 carriers operating motor vehicles and trailers under the motor
- 6 carrier act, 1933 PA 254, MCL 475.1 to 479.42; the taxes imposed
- 7 by the motor carrier fuel tax act, 1980 PA 119, MCL 207.211 to
- 8 207.234; and except as otherwise provided by this act:
- 9 (a) For a motor vehicle, including a motor home, except as
- 10 otherwise provided, and a pickup truck or van that weighs not
- 11 more than 8,000 pounds, except as otherwise provided, according

1 to the following schedule of empty weights:

2	Empty weights	Tax
3	0 to 3,000 pounds\$	29.00
4	3,001 to 3,500 pounds	32.00
5	3,501 to 4,000 pounds	37.00
6	4,001 to 4,500 pounds	43.00
7	4,501 to 5,000 pounds	47.00
8	5,001 to 5,500 pounds	52.00
9	5,501 to 6,000 pounds	57.00
10	6,001 to 6,500 pounds	62.00
11	6,501 to 7,000 pounds	67.00
12	7,001 to 7,500 pounds	71.00
13	7,501 to 8,000 pounds	77.00
14	8,001 to 8,500 pounds	81.00
15	8,501 to 9,000 pounds	86.00
16	9,001 to 9,500 pounds	91.00
17	9,501 to 10,000 pounds	95.00
18	over 10,000 pounds\$ 0.90 per 100 p	pounds
19	of empty v	veight
		_
20	On October 1, 1983, and October 1, 1984, the tax asses	sed
21	under this subdivision shall be annually revised for the	
22	registrations expiring on the appropriate October 1 or after	r that
23	date by multiplying the tax assessed in the preceding fiscal	l year
24	times the personal income of Michigan for the preceding cale	endar
25	year divided by the personal income of Michigan for the cale	endar
26	year that preceded that calendar year. In performing the	
27	calculations under this subdivision, the secretary of state	shall
28	use the spring preliminary report of the United States depart	rtment

- 1 of commerce DEPARTMENT OF COMMERCE or its successor agency. A van
- 2 that is owned by an individual who uses a wheelchair or by an
- 3 individual who transports a member of his or her household who
- 4 uses a wheelchair and for which registration plates are issued
- 5 under section 803d shall be assessed at the rate of 50% of the
- 6 tax provided for in this subdivision.
- 7 (b) For a trailer coach attached to a motor vehicle, the tax
- 8 shall be assessed as provided in subdivision (l). A trailer coach
- 9 not under 1959 PA 243, MCL 125.1035 to 125.1043, and while
- 10 located on land otherwise assessable as real property under the
- 11 general property tax act, 1893 PA 206, MCL 211.1 to 211.155, if
- 12 the trailer coach is used as a place of habitation, and whether
- 13 or not permanently affixed to the soil, is not exempt from real
- 14 property taxes.
- 15 (c) For a road tractor, modified agricultural vehicle,
- 16 truck, or truck tractor owned by a farmer and used exclusively in
- 17 connection with a farming operation, including a farmer hauling
- 18 livestock or farm equipment for other farmers for remuneration in
- 19 kind or in labor, but not for money, or used for the
- 20 transportation of the farmer and the farmer's family, and not
- 21 used for hire, 74 cents per 100 pounds of empty weight of the
- 22 road tractor, truck, or truck tractor. If the road tractor,
- 23 modified agricultural vehicle, truck, or truck tractor owned by a
- 24 farmer is also used for a nonfarming operation, the farmer is
- 25 subject to the highest registration tax applicable to the nonfarm
- 26 use of the vehicle but is not subject to more than 1 tax rate
- 27 under this act.

- 1 (d) For a road tractor, truck, or truck tractor owned by a
- 2 wood harvester and used exclusively in connection with the wood
- 3 harvesting operations or a truck used exclusively to haul milk
- 4 from the farm to the first point of delivery, 74 cents per 100
- 5 pounds of empty weight of the road tractor, truck, or truck
- 6 tractor. A registration secured by payment of the tax prescribed
- 7 in this subdivision continues in full force and effect until the
- 8 regular expiration date of the registration. As used in this
- 9 subdivision:
- 10 (i) "Wood harvester" includes the person or persons hauling
- 11 and transporting raw materials in the form produced at the
- 12 harvest site or hauling and transporting wood harvesting
- 13 equipment. Wood harvester does not include a person or persons
- 14 whose primary activity is tree-trimming or landscaping.
- 15 (ii) "Wood harvesting equipment" includes all of the
- 16 following:
- 17 (A) A vehicle that directly harvests logs or timber,
- 18 including, but not limited to, a processor or a feller buncher.
- 19 (B) A vehicle that directly processes harvested logs or
- 20 timber, including, but not limited to, a slasher, delimber,
- 21 processor, chipper, or saw table.
- 22 (C) A vehicle that directly processes harvested logs or
- 23 timber, including, but not limited to, a forwarder, grapple
- 24 skidder, or cable skidder.
- 25 (D) A vehicle that directly loads harvested logs or timber,
- 26 including, but not limited to, a knuckle-boom loader, front-end
- 27 loader, or forklift.

- 1 (E) A bulldozer or road grader being transported to a wood
- 2 harvesting site specifically for the purpose of building or
- 3 maintaining harvest site roads.
- 4 (iii) "Wood harvesting operations" does not include the
- 5 transportation of processed lumber, Christmas trees, or processed
- 6 firewood for a profit making venture.
- 7 (e) For a hearse or ambulance used exclusively by a licensed
- 8 funeral director in the general conduct of the licensee's funeral
- 9 business, including a hearse or ambulance whose owner is engaged
- 10 in the business of leasing or renting the hearse or ambulance to
- 11 others, \$1.17 per 100 pounds of the empty weight of the hearse or
- 12 ambulance.
- 13 (f) For a vehicle owned and operated by this state, a state
- 14 institution, a municipality, a privately incorporated, nonprofit
- 15 volunteer fire department, or a nonpublic, nonprofit college or
- 16 university, \$5.00 per plate. A registration plate issued under
- 17 this subdivision expires on June 30 of the year in which new
- 18 registration plates are reissued for all vehicles by the
- 19 secretary of state.
- 20 (g) For a bus including a station wagon, carryall, or
- 21 similarly constructed vehicle owned and operated by a nonprofit
- 22 parents' transportation corporation used for school purposes,
- 23 parochial school or society, church Sunday school, or any other
- 24 grammar school, or by a nonprofit youth organization or nonprofit
- 25 rehabilitation facility; or a motor vehicle owned and operated by
- 26 a senior citizen center, \$10.00, if the bus, station wagon,
- 27 carryall, or similarly constructed vehicle or motor vehicle is

- 1 designated by proper signs showing the organization operating the
- 2 vehicle.
- 3 (h) For a vehicle owned by a nonprofit organization and used
- 4 to transport equipment for providing dialysis treatment to
- 5 children at camp; for a vehicle owned by the civil air patrol,
- 6 CIVIL AIR PATROL, as organized under 36 USC 40301 to 40307,
- 7 \$10.00 per plate, if the vehicle is designated by a proper sign
- 8 showing the civil air patrol's CIVIL AIR PATROL'S name; for a
- 9 vehicle owned and operated by a nonprofit veterans center; for a
- 10 vehicle owned and operated by a nonprofit recycling center or a
- 11 federally recognized nonprofit conservation organization; for a
- 12 motor vehicle having a truck chassis and a locomotive or ship's
- 13 body that is owned by a nonprofit veterans organization and used
- 14 exclusively in parades and civic events; or for an emergency
- 15 support vehicle used exclusively for emergencies and owned and
- 16 operated by a federally recognized nonprofit charitable
- 17 organization, \$10.00 per plate.
- 18 (i) For each truck owned and operated free of charge by a
- 19 bona fide ecclesiastical or charitable corporation, or red cross,
- 20 RED CROSS, girl scout, or boy scout organization, 65 cents per
- 21 100 pounds of the empty weight of the truck.
- 22 (j) For each truck, weighing 8,000 pounds or less, and not
- 23 used to tow a vehicle, for each privately owned truck used to tow
- 24 a trailer for recreational purposes only and not involved in a
- 25 profit making venture, and for each vehicle designed and used to
- 26 tow a mobile home or a trailer coach, except as provided in
- 27 subdivision (b), \$38.00 or an amount computed according to the

1 following schedule of empty weights, whichever is greater:

2	Empty weights Per 100	pounds				
3	0 to 2,500 pounds\$	1.40				
4	2,501 to 4,000 pounds	1.76				
5	4,001 to 6,000 pounds	2.20				
6	6,001 to 8,000 pounds	2.72				
7	8,001 to 10,000 pounds	3.25				
8	10,001 to 15,000 pounds	3.77				
9	15,001 pounds and over	4.39				
10	If the tax required under subdivision (p) for a ve					
11	the same model year with the same list price as the vehicle for					
12	which registration is sought under this subdivision is more than					
13	the tax provided under the preceding provisions of this					
14	subdivision for an identical vehicle, the tax required under this					
15	subdivision is not less than the tax required under subdivision					
16	(p) for a vehicle of the same model year with the same l	list				
17	price.					
18	(k) For each truck weighing 8,000 pounds or less to	owing a				
19	trailer or any other combination of vehicles and for each truck					
20	weighing 8,001 pounds or more, road tractor or truck tractor,					
21	except as provided in subdivision (j) according to the following					
22	schedule of elected gross weights:					
23	Elected gross weight	Tax				
24	0 to 24,000 pounds\$	491.00				
25	24,001 to 26,000 pounds	558.00				

1	26,001 to 28,000 pounds	558.00
2	28,001 to 32,000 pounds	649.00
3	32,001 to 36,000 pounds	744.00
4	36,001 to 42,000 pounds	874.00
5	42,001 to 48,000 pounds	1,005.00
6	48,001 to 54,000 pounds	1,135.00
7	54,001 to 60,000 pounds	1,268.00
8	60,001 to 66,000 pounds	1,398.00
9	66,001 to 72,000 pounds	1,529.00
10	72,001 to 80,000 pounds	1,660.00
11	80,001 to 90,000 pounds	1,793.00
12	90,001 to 100,000 pounds	2,002.00
13	100,001 to 115,000 pounds	2,223.00
14	115,001 to 130,000 pounds	2,448.00
15	130,001 to 145,000 pounds	2,670.00
16	145,001 to 160,000 pounds	2,894.00
17	over 160,000 pounds	3,117.00
10	For each gammanaial mahiala magiatanad undan thia	
18	For each commercial vehicle registered under this	C 1.
19	subdivision, \$15.00 shall be deposited in a truck safety	
20	be expended as provided in section 25 of 1951 PA 51, MCL	
21	If a truck tractor or road tractor without trailer	is leased
22	from an individual owner-operator, the lessee, whether a	ı
23	individual, firm, or corporation, shall pay to the owner	-operator
24	60% of the tax prescribed in this subdivision for the tru	ıck
25	tractor or road tractor at the rate of 1/12 for each month	th of the
26	lease or arrangement in addition to the compensation the	owner-
27	operator is entitled to for the rental of his or her equa	ipment.
28	(l) For each pole trailer, semitrailer, trailer coad	ch, or

Tax

- 1 trailer, the tax shall be assessed according to the following
- 2 schedule of empty weights:

Empty weights

3

15

4	0 to 2,499 pounds\$ 75.00
5	2,500 to 9,999 pounds
6	10,000 pounds and over
7	The registration plate issued under this subdivision expires
8	only when the secretary of state reissues a new registration
9	plate for all trailers. Beginning October 1, 2005, if the
10	secretary of state reissues a new registration plate for all
11	trailers, a person who has once paid the tax as increased by 2003
12	PA 152 for a vehicle under this subdivision is not required to
13	pay the tax for that vehicle a second time, but is required to

- 16 under this subdivision is nontransferable.
- 17 (m) For each commercial vehicle used for the transportation

14 pay only the cost of the reissued plate at the rate provided in

section 804(2) for a standard plate. A registration plate issued

- 18 of passengers for hire except for a vehicle for which a payment
- 19 is made under 1960 PA 2, MCL 257.971 to 257.972, according to the
- 20 following schedule of empty weights:

21	Empty weights	Per	100	pounds
22	0 to 4,000 pounds	\$		1.76
23	4,001 to 6,000 pounds			2.20
24	6,001 to 10,000 pounds			2.72
25	10,001 pounds and over			3.25

- 1 (n) For each motorcycle, \$23.00.\$123.00.
- 2 On October 1, 1983, and October 1, 1984, the tax assessed
- 3 under this subdivision shall be annually revised for the
- 4 registrations expiring on the appropriate October 1 or after that
- 5 date by multiplying the tax assessed in the preceding fiscal year
- 6 times the personal income of Michigan for the preceding calendar
- 7 year divided by the personal income of Michigan for the calendar
- 8 year that preceded that calendar year. In performing the
- 9 calculations under this subdivision, the secretary of state shall
- 10 use the spring preliminary report of the United States department
- 11 of commerce DEPARTMENT OF COMMERCE or its successor agency.
- Beginning January 1, 1984, the registration tax for each
- 13 motorcycle is increased by \$3.00. The \$3.00 increase is not part
- 14 of the tax assessed under this subdivision for the purpose of the
- 15 annual October 1 revisions but is in addition to the tax assessed
- 16 as a result of the annual October 1 revisions. Beginning January
- 17 1, 1984, \$3.00 of each motorcycle fee shall be placed in a
- 18 motorcycle safety fund in the state treasury and shall be used
- 19 only for funding the motorcycle safety education program as
- 20 provided for under sections 312b and 811a.
- 21 (o) For each truck weighing 8,001 pounds or more, road
- 22 tractor, or truck tractor used exclusively as a moving van or
- 23 part of a moving van in transporting household furniture and
- 24 household effects or the equipment or those engaged in conducting
- 25 carnivals, at the rate of 80% of the schedule of elected gross
- 26 weights in subdivision (k) as modified by the operation of that

- 1 subdivision.
- 2 (p) After September 30, 1983, each motor vehicle of the 1984
- 3 or a subsequent model year as shown on the application required
- 4 under section 217 that has not been previously subject to the tax
- 5 rates of this section and that is of the motor vehicle category
- 6 otherwise subject to the tax schedule described in subdivision
- 7 (a), and each low-speed vehicle according to the following
- 8 schedule based upon registration periods of 12 months:
- 9 (i) Except as otherwise provided in this subdivision AND
- 10 SUBPARAGRAPH (ii), for the first registration that is not a
- 11 transfer registration under section 809 and for the first
- 12 registration after a transfer registration under section 809,
- 13 according to the following schedule based on the vehicle's list
- 14 price:

15	List Price	Tax
16	\$ 0 - \$ 6,000.00	\$ 30.00
17	More than \$ 6,000.00 - \$ 7,000.00	\$ 33.00
18	More than \$ 7,000.00 - \$ 8,000.00	\$ 38.00
19	More than \$ 8,000.00 - \$ 9,000.00	\$ 43.00
20	More than \$ 9,000.00 - \$ 10,000.00	\$ 48.00
21	More than \$ 10,000.00 - \$ 11,000.00	\$ 53.00
22	More than \$ 11,000.00 - \$ 12,000.00	\$ 58.00
23	More than \$ 12,000.00 - \$ 13,000.00	\$ 63.00
24	More than \$ 13,000.00 - \$ 14,000.00	\$ 68.00
25	More than \$ 14,000.00 - \$ 15,000.00	\$ 73.00
26	More than \$ 15,000.00 - \$ 16,000.00	\$ 78.00
27	More than \$ 16,000.00 - \$ 17,000.00	\$ 83.00

1	More t	han \$	17,000.00	- \$	18,000.	00		\$	88.00
2	More t	han \$	18,000.00	- \$	19,000.	00		\$	93.00
3	More t	han \$	19,000.00	- \$	20,000.	00		\$	98.00
4	More t	han \$	20,000.00	- \$	21,000.	00		\$	103.00
5	More t	han \$	21,000.00	- \$	22,000.	00		\$	108.00
6	More t	han \$	22,000.00	- \$	23,000.	00		\$	113.00
7	More t	han \$	23,000.00	- \$	24,000.	00		\$	118.00
8	More t	han \$	24,000.00	- \$	25,000.	00		\$	123.00
9	More t	han \$	25,000.00	- \$	26,000.	00		\$	128.00
10	More t	han \$	26,000.00	- \$	27,000.	00		\$	133.00
11	More t	han \$	27,000.00	- \$	28,000.	00		\$	138.00
12	More t	han \$	28,000.00	- \$	29,000.	00		\$	143.00
13	More t	han \$	29,000.00	- \$	30,000.	00		\$	148.00
14	More t	than \$	30,000.00,	the	tax of	\$148.00 i	s increas	ed b)V
15									
16									
			•					,	7
17	decreases as a result of 1998 PA 384, only a vehicle purchased or								
18	8 transferred after January 1, 1999 shall be assessed the increased								
19	9 or decreased tax.								
20	(ii) BEGINNING ON THE EFFECTIVE DATE OF THE 2015 AMENDATORY								
21	21 ACT THAT ADDED THIS SUBDIVISION AND ENDING 5 YEARS AFTER THE								
22	EFFECTIVE DATE OF THE 2015 AMENDATORY ACT THAT ADDED THIS								

23 SUBDIVISION, EXCEPT AS OTHERWISE PROVIDED IN THIS SUBDIVISION,

24 FOR THE FIRST REGISTRATION THAT IS NOT A TRANSFER REGISTRATION

26 REGISTRATION UNDER SECTION 809, ACCORDING TO THE FOLLOWING

27 SCHEDULE BASED ON THE VEHICLE'S LIST PRICE:

25 UNDER SECTION 809 AND FOR THE FIRST REGISTRATION AFTER A TRANSFER

1	LIST PRICE		TAX
2	\$ 0 - \$ 6,000.00	\$	130.00
3	MORE THAN \$ 6,000.00 - \$ 7,000.00	\$	133.00
4	MORE THAN \$ 7,000.00 - \$ 8,000.00	\$	138.00
5	MORE THAN \$ 8,000.00 - \$ 9,000.00	\$	143.00
6	MORE THAN \$ 9,000.00 - \$ 10,000.00	\$	148.00
7	MORE THAN \$ 10,000.00 - \$ 11,000.00	\$	153.00
8	MORE THAN \$ 11,000.00 - \$ 12,000.00	\$	158.00
9	MORE THAN \$ 12,000.00 - \$ 13,000.00	\$	163.00
10	MORE THAN \$ 13,000.00 - \$ 14,000.00	\$	168.00
11	MORE THAN \$ 14,000.00 - \$ 15,000.00	\$	173.00
12	MORE THAN \$ 15,000.00 - \$ 16,000.00	\$	178.00
13	MORE THAN \$ 16,000.00 - \$ 17,000.00	\$	183.00
14	MORE THAN \$ 17,000.00 - \$ 18,000.00	\$	188.00
15	MORE THAN \$ 18,000.00 - \$ 19,000.00	\$	193.00
16	MORE THAN \$ 19,000.00 - \$ 20,000.00	\$	198.00
17	MORE THAN \$ 20,000.00 - \$ 21,000.00	\$	203.00
18	MORE THAN \$ 21,000.00 - \$ 22,000.00	\$	208.00
19	MORE THAN \$ 22,000.00 - \$ 23,000.00	\$	213.00
20	MORE THAN \$ 23,000.00 - \$ 24,000.00	\$	218.00
21	MORE THAN \$ 24,000.00 - \$ 25,000.00	\$	223.00
22	MORE THAN \$ 25,000.00 - \$ 26,000.00	\$	228.00
23	MORE THAN \$ 26,000.00 - \$ 27,000.00	\$	233.00
24	MORE THAN \$ 27,000.00 - \$ 28,000.00	\$	238.00
25	MORE THAN \$ 28,000.00 - \$ 29,000.00	\$	243.00
26	MORE THAN \$ 29,000.00 - \$ 30,000.00	\$	248.00
27	MODE TUNN 620 000 00 TUE TAY OF 6249 00 TO	TMCDEACED	DV

27 MORE THAN \$30,000.00, THE TAX OF \$248.00 IS INCREASED BY
28 \$5.00 FOR EACH \$1,000.00 INCREMENT OR FRACTION OF A \$1,000.00

- 1 INCREMENT OVER \$30,000.00. IF A CURRENT TAX INCREASES OR
- 2 DECREASES AS A RESULT OF 1998 PA 384, ONLY A VEHICLE PURCHASED OR
- 3 TRANSFERRED AFTER JANUARY 1, 1999 SHALL BE ASSESSED THE INCREASED
- 4 OR DECREASED TAX. THE TAX COLLECTED UNDER THIS SUBPARAGRAPH SHALL
- 5 BE ALLOCATED TO DEBT SERVICE COSTS ON STATE OF MICHIGAN ROAD
- 6 PROJECTS AS PROVIDED IN SECTION 10(1)(E) OF 1951 PA 51, MCL
- 7 247.660.
- 8 (iii) $\frac{(ii)}{(ii)}$ For the second registration, 90% of the tax assessed
- 9 under subparagraph (i) OR (ii).
- 10 (iv) (iii) For the third registration, 90% of the tax assessed
- 11 under subparagraph $\frac{(ii)}{\cdot}$ (iii).
- 12 (v) $\frac{(iv)}{(iv)}$ For the fourth and subsequent registrations, 90% of
- 13 the tax assessed under subparagraph $\frac{(iii)}{\cdot}$ (iv).
- 14 For a vehicle of the 1984 or a subsequent model year that
- 15 has been previously registered by a person other than the person
- 16 applying for registration or for a vehicle of the 1984 or a
- 17 subsequent model year that has been previously registered in
- 18 another state or country and is registered for the first time in
- 19 this state, the tax under this subdivision shall be determined by
- 20 subtracting the model year of the vehicle from the calendar year
- 21 for which the registration is sought. If the result is zero or a
- 22 negative figure, the first registration tax shall be paid. If the
- 23 result is 1, 2, or 3 or more, then, respectively, the second,
- 24 third, or subsequent registration tax shall be paid. A van that
- 25 is owned by an individual who uses a wheelchair or by an
- 26 individual who transports a member of his or her household who
- 27 uses a wheelchair and for which registration plates are issued

- 1 under section 803d shall be assessed at the rate of 50% of the
- 2 tax provided for in this subdivision.
- 3 (q) For a wrecker, \$200.00.
- 4 (r) When the secretary of state computes a tax under this
- 5 act, a computation that does not result in a whole dollar figure
- 6 shall be rounded to the next lower whole dollar when the
- 7 computation results in a figure ending in 50 cents or less and
- 8 shall be rounded to the next higher whole dollar when the
- 9 computation results in a figure ending in 51 cents or more,
- 10 unless specific taxes are specified, and the secretary of state
- 11 may accept the manufacturer's shipping weight of the vehicle
- 12 fully equipped for the use for which the registration application
- 13 is made. If the weight is not correctly stated or is not
- 14 satisfactory, the secretary of state shall determine the actual
- 15 weight. Each application for registration of a vehicle under
- 16 subdivisions (j) and (m) shall have attached to the application a
- 17 scale weight receipt of the vehicle fully equipped as of the time
- 18 the application is made. The scale weight receipt is not
- 19 necessary if there is presented with the application a
- 20 registration receipt of the previous year that shows on its face
- 21 the weight of the motor vehicle as registered with the secretary
- 22 of state and that is accompanied by a statement of the applicant
- 23 that there has not been a structural change in the motor vehicle
- 24 that has increased the weight and that the previous registered
- 25 weight is the true weight.
- 26 (2) A manufacturer is not exempted under this act from
- 27 paying ad valorem taxes on vehicles in stock or bond, except on

- 1 the specified number of motor vehicles registered. A dealer is
- 2 exempt from paying ad valorem taxes on vehicles in stock or bond.
- 3 (3) Until October 1, 2019, the tax for a vehicle with an
- 4 empty weight over 10,000 pounds imposed under subsection (1)(a)
- 5 and the taxes imposed under subsection (1)(c), (d), (e), (f),
- 6 (i), (j), (m), (o), and (p) are each increased as follows:
- 7 (a) A regulatory fee of \$2.25 that shall be credited to the
- 8 traffic law enforcement and safety fund created in section 819a
- 9 and used to regulate highway safety.
- 10 (b) A fee of \$5.75 that shall be credited to the
- 11 transportation administration collection fund created in section
- **12** 810b.
- 13 (4) If a tax required to be paid under this section is not
- 14 received by the secretary of state on or before the expiration
- 15 date of the registration plate, the secretary of state shall
- 16 collect a late fee of \$10.00 for each registration renewed after
- 17 the expiration date. An application for a renewal of a
- 18 registration using the regular mail and postmarked before the
- 19 expiration date of that registration shall not be assessed a late
- 20 fee. The late fee collected under this subsection shall be
- 21 deposited into the general fund.
- 22 (5) In addition to the registration taxes under this
- 23 section, the secretary of state shall collect taxes charged under
- 24 section 801j and credit revenues to a regional transit authority
- 25 created under the regional transit authority act, 2012 PA 387,
- 26 MCL 124.541 to 124.558, minus necessary collection expenses as
- 27 provided in section 9 of article IX of the state constitution of

- 1 1963. Necessary collection expenses incurred by the secretary of
- 2 state under this subsection shall be based upon an established
- 3 cost allocation methodology.
- 4 (6) This section does not apply to a historic vehicle.
- 5 (7) As used in this section:
- 6 (a) "Gross proceeds" means that term as defined in section 1
- 7 of the general sales tax act, 1933 PA 167, MCL 205.51, and
- 8 includes the value of the motor vehicle used as part payment of
- 9 the purchase price as that value is agreed to by the parties to
- 10 the sale, as evidenced by the signed agreement executed under
- **11** section 251.
- 12 (b) "List price" means the manufacturer's suggested base
- 13 list price as published by the secretary of state, or the
- 14 manufacturer's suggested retail price as shown on the label
- 15 required to be affixed to the vehicle under 15 USC 1232, if the
- 16 secretary of state has not at the time of the sale of the vehicle
- 17 published a manufacturer's suggested retail price for that
- 18 vehicle, or the purchase price of the vehicle if the
- 19 manufacturer's suggested base list price is unavailable from the
- 20 sources described in this subdivision.
- 21 (c) "Purchase price" means the gross proceeds received by
- 22 the seller in consideration of the sale of the motor vehicle
- 23 being registered.
- 24 Enacting section 1. For the fiscal year ending September 30,
- 25 2015, \$1,000,000.00 is appropriated from the general fund to the
- 26 secretary of state to defray the cost of collecting and
- 27 processing registration fees under this section.

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