

HOUSE BILL No. 5572

April 19, 2016, Introduced by Reps. McCready, Iden, Aaron Miller, Graves, Kelly, Cole, Kesto, Franz, Tedder, Victory, Bumstead, Barrett, Inman and Canfield and referred to the Committee on Transportation and Infrastructure.

A bill to amend 2000 PA 403, entitled
"Motor fuel tax act,"
by amending section 154 (MCL 207.1154), as amended by 2015 PA 176.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 154. (1) For the purpose of determining the amount of tax
2 payable to the department, an alternative fuel dealer shall, on or
3 before the twentieth day of each month, file with the department on
4 a form or in a format prescribed by the department a report that
5 includes the number of gallons or gallon equivalents, if
6 applicable, of alternative fuel used by the alternative fuel dealer
7 during the preceding calendar month, together with any other
8 information the department may require. An alternative fuel dealer
9 shall pay to the department at the time of filing the report the
10 full amount of the tax owed.

1 (2) Beginning on January 1, 2017, for the purpose of
2 determining the amount of tax owed to the department, an
3 alternative fuel commercial user that uses alternative fuel as
4 described in section 151(j) upon which the tax imposed under
5 section 152 has not been collected by or paid to an alternative
6 fuel dealer shall, on or before the twentieth day of each month,
7 file with the department a report that includes the number of
8 gallons or gallon equivalents, if applicable, of the alternative
9 fuel described in this subsection that was used or consumed by the
10 alternative fuel commercial user during the preceding calendar
11 month, together with any other information the department requires.
12 **NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS ACT, AN**
13 **ALTERNATIVE FUEL COMMERCIAL USER MAY REPORT AND PAY THE TAX IMPOSED**
14 **UNDER SECTION 152 ON COMPRESSED NATURAL GAS BASED ON A GALLON**
15 **EQUIVALENT EQUAL TO 6.38 POUNDS OR 142.78 CUBIC FEET AT 60 DEGREES**
16 **FAHRENHEIT AND 1 ATMOSPHERE OF PRESSURE IF THE COMPRESSED NATURAL**
17 **GAS WAS PLACED INTO THE FUEL SUPPLY TANK OF A MOTOR VEHICLE OWNED**
18 **BY THE ALTERNATIVE FUEL COMMERCIAL USER THROUGH THE USE OF AN**
19 **ALTERNATIVE FUEL FILLING STATION THAT IS OWNED OR LEASED BY THE**
20 **ALTERNATIVE FUEL COMMERCIAL USER, LOCATED AT THE PLACE OF BUSINESS**
21 **OF THE ALTERNATIVE FUEL COMMERCIAL USER, AND UNAVAILABLE FOR PUBLIC**
22 **USE.** An alternative fuel commercial user shall pay the full amount
23 of the tax due to the department at the time of filing the required
24 report.

25 (3) Beginning on January 1, 2018, for the purpose of
26 determining the amount of tax owed to the department, a person that
27 is not an alternative fuel dealer or an alternative fuel commercial

1 user shall pay the tax imposed under section 152 on alternative
2 fuel placed into a motor vehicle fuel supply tank from an
3 alternative fuel filling station for which the tax has not been
4 collected by or paid to an alternative fuel dealer, and shall file
5 with the department on or before the twentieth day following the
6 end of each quarter a form that indicates the number of gallons or
7 gallon equivalents, if applicable, used or consumed by that person
8 during the preceding calendar quarter. A person described in this
9 subsection shall pay to the department the full amount of the tax
10 due at the time of filing the required form.

11 (4) Except as otherwise provided in this section, a person
12 that uses alternative fuel for a taxable purpose and does not pay
13 the tax imposed under this section shall pay to the department the
14 tax imposed under section 152, along with any applicable penalties
15 or interest, at the time and in the manner prescribed by the
16 department.

17 Enacting section 1. This amendatory act takes effect January
18 1, 2017.