SENATE BILL No. 417

June 18, 2015, Introduced by Senators BRANDENBURG, COLBECK, HANSEN, HUNE, ROBERTSON, ZORN, NOFS, SCHMIDT, MARLEAU and HILDENBRAND and referred to the Committee on Finance.

A bill to amend 1937 PA 94, entitled "Use tax act,"

(MCL 205.91 to 205.111) by adding section 4cc.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 SEC. 4CC. BEGINNING OCTOBER 1, 2015, THE SALE OF AVIATION
- 2 GASOLINE, AVIATION JET FUEL, AND FUEL IS EXEMPT FROM THE USE TAX AT
- 3 THE ADDITIONAL RATE OF 2% APPROVED BY THE ELECTORS ON MARCH 15,
- 4 1994. AS USED IN THIS SECTION, "FUEL" MEANS THAT TERM AS DEFINED IN
- 5 SECTION 4 OF THE AERONAUTICS CODE OF THE STATE OF MICHIGAN, 1945 PA
- 6 327, MCL 259.4. FUEL INCLUDES AVIATION GASOLINE AND AVIATION JET
- 7 FUEL SUBJECT TO SECTION 203 OF THE AERONAUTICS CODE OF THE STATE OF
- 8 MICHIGAN, 1945 PA 327, MCL 259.203.