

HOUSE BILL No. 5883

April 25, 2018, Introduced by Reps. Love, Sabo and Geiss and referred to the Committee on Transportation and Infrastructure.

A bill to provide for the levy, collection, and administration of an excise tax on the sale or transfer of certain mobility devices in this state; to provide for the disposition of the proceeds of the excise tax; to prescribe the powers and duties of certain state departments; and to provide for certain exemptions.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. This act shall be known and may be cited as the
2 "mobility device excise tax act".

3 Sec. 2. As used in this act:

4 (a) "Excise tax" means the excise tax levied in section 3.

5 (b) "Mobility device" means 1 or more of the following:

6 (i) A bicycle as defined in section 4 of the Michigan vehicle
7 code, 1949 PA 300, MCL 257.4.

8 (ii) A moped as defined in section 32b of the Michigan vehicle

1 code, 1949 PA 300, MCL 257.32b.

2 (iii) An electric bicycle as defined in section 13e of the
3 Michigan vehicle code, 1949 PA 300, MCL 257.13e.

4 (iv) An electric personal assistive mobility device as defined
5 in section 13c of the Michigan vehicle code, 1949 PA 300, MCL
6 257.13c.

7 (v) A mobility device intended to be used on a street that is
8 not a motor vehicle as defined in section 33 of the Michigan
9 vehicle code, 1949 PA 300, MCL 257.33.

10 (c) "Seller of mobility devices" means a person in the
11 business of selling new mobility devices to the public in this
12 state.

13 Sec. 3. (1) An excise tax is levied on the sale or transfer of
14 a mobility device by a seller of mobility devices in this state.

15 (2) The rate of the excise tax is \$2.00 for each sale of a
16 mobility device under this act.

17 Sec. 4. (1) The excise tax shall be collected at the same time
18 and in the same manner as the tax imposed under the use tax act,
19 1937 PA 94, MCL 205.91 to 205.111.

20 (2) The excise tax imposed by this act shall be administered
21 by the state treasurer under 1941 PA 122, MCL 205.1 to 205.31.

22 (3) The state treasurer shall prescribe the forms necessary
23 for the administration of this act and may promulgate necessary
24 rules under the administrative procedures act of 1969, 1969 PA 306,
25 MCL 24.201 to 24.328.

26 Sec. 5. A taxpayer may reimburse himself or herself by adding
27 the amount of the excise tax to the sale of the mobility device.

1 Sec. 6. The proceeds from the collection of the excise tax
2 imposed under this act shall be deposited with the state treasurer
3 and credited to the Michigan transportation fund to be used as
4 provided in section 10(1) (l) of 1951 PA 51, MCL 247.660.