

**COLLECTION OF MOTOR FUEL TAXES (EXCERPT)**  
**Act 15 of 1959**

**205.42 Motor fuel taxes; acts.**

Sec. 2. The department of treasury shall administer and enforce the following acts and shall succeed to and is hereby vested with all the powers, duties, functions, responsibilities, and jurisdiction now or hereafter conferred upon the secretary of state with respect to the collection of motor fuel taxes as prescribed by:

(a) Motor fuel tax, Act No. 150 of the Public Acts of 1927, being sections 207.101 to 207.202 of the Michigan Compiled Laws.

(b) Highway finance act of 1955, former Act No. 87 of the Public Acts of 1955, or its successor.

(c) Aeronautics code of the state of Michigan, Act No. 327 of the Public Acts of 1945, being sections 259.1 to 259.208 of the Michigan Compiled Laws.

(d) Marine fuel tax, part 781 (Michigan state waterways commission) of the natural resources and environmental protection act, Act No. 451 of the Public Acts of 1994, being sections 324.78101 to 324.78112 of the Michigan Compiled Laws.

**History:** 1959, Act 15, Eff. Mar. 19, 1960;—Am. 1996, Act 51, Imd. Eff. Feb. 26, 1996.