MOTOR FUEL TAX ACT (EXCERPT) Act 403 of 2000

207.1151 Definitions.

Sec. 151. As used in this section and sections 152 to 155:

- (a) "Alternative fuel" means a gas, liquid, or other fuel that, with or without adjustment or manipulation such as adjustment or manipulation of pressure or temperature, is capable of being used for the generation of power to propel a motor vehicle, including, but not limited to, natural gas, compressed natural gas, liquefied natural gas, liquefied petroleum gas, hydrogen, hydrogen compressed natural gas, or hythane. Alternative fuel does not include motor fuel, electricity, leaded racing fuel, or an excluded liquid.
- (b) "Alternative fuel commercial user" means a commercial or other business enterprise or entity that is a consumer or end user of alternative fuel to propel a motor vehicle on the public roads and highways of this state. Alternative fuel commercial user does not include a person licensed as an alternative fuel dealer under section 153.
- (c) "Alternative fuel dealer" means a person that is licensed or required to be licensed under section 153, that is in the business of selling at retail alternative fuel, and that uses alternative fuel as described in subdivision (j).
- (d) "Alternative fuel filling station" means a machine or other device located within this state that is supplied with alternative fuel and that is designed or used for placing or delivering alternative fuel into the fuel supply tank of a motor vehicle. As used in this subdivision, "located within this state" includes, but is not limited to, all of the following locations:
 - (i) An alternative fuel dealer's place of business.
 - (ii) A commercial or industrial establishment or facility.
 - (iii) A residence or residential property.
- (*iv*) A landfill licensed or required to be licensed under part 115 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.11501 to 324.11554.
- (e) "British thermal unit" or "BTU" means the amount of heat required to raise the temperature of 1 pound of water 1 degree Fahrenheit.
- (f) "Compressed natural gas" means a mixture of hydrocarbon gases and vapors that consists primarily of methane in gaseous form that has been compressed for use as a fuel to propel a motor vehicle.
 - (g) "Gallon equivalent" means 1 of the following or its metric equivalent:
- (i) For compressed natural gas, 5.660 pounds or 126.67 cubic feet at 60 degrees Fahrenheit and 1 atmosphere of pressure.
- (ii) For hydrogen, the volume or weight that is equal to 128,450 BTUs. For purposes of this subdivision, there are 27,000 BTUs per 100 standard cubic feet, and 480.11 standard cubic feet per gallon equivalent.
- (*iii*) For hydrogen compressed natural gas, the volume or weight that is equal to 128,450 BTUs. For purposes of this subdivision, there are 79,800 BTUs per 100 standard cubic feet, and 162.44 standard cubic feet per gallon equivalent.
 - (iv) For liquefied natural gas, 6.060 pounds.
- (h) "Liquefied natural gas" means methane or natural gas in the form of a cryogenic or refrigerated liquid that is suitable for use or used as fuel to propel a motor vehicle.
- (i) "Liquefied petroleum gas" means gases derived from petroleum or natural gases that are in the gaseous state at normal atmospheric temperature and pressure, but that may be maintained in the liquid state at normal atmospheric temperature by suitable pressure. Liquefied petroleum gas includes products predominately composed of propane, propylene, butylene, butane, and similar products. Liquefied petroleum gas does not include compressed natural gas, liquefied natural gas, hydrogen, or hythane.
 - (i) "Use", "used", or "uses" means any of the following:
- (i) Selling or delivering alternative fuel not otherwise subject to tax under this act, either by placing it into a permanently attached fuel supply tank of a motor vehicle, or exchanging or replacing of the fuel supply tank of a motor vehicle.
- (ii) Delivery of alternative fuel into storage, devoted exclusively to the storage of alternative fuel to be consumed in motor vehicles on the public roads or highways of this state.
- (iii) Withdrawing alternative fuel from the cargo tank of a truck, trailer or semi-trailer for the operation of a motor vehicle upon the public roads and highways of this state, whether used in vapor or liquid form.
- (iv) Placing or delivering alternative fuel into the fuel supply tank of a motor vehicle by or through the operation of an alternative fuel filling station, exchanging or replacing an alternative fuel supply tank of a motor vehicle with another alternative fuel supply tank of a motor vehicle filled with alternative fuel, or by any other means not involving the delivery, receipt, or purchase of alternative fuel from an alternative fuel

dealer or any other means not otherwise described in subparagraphs (i) to (iii).

History: 2000, Act 403, Eff. Apr. 1, 2001;—Am. 2015, Act 176, Eff. Jan. 1, 2017.

Compiler's note: Enacting section 2 of Act 468 of 2014 provides:

"Enacting section 2. This amendatory act does not take effect unless House Joint Resolution UU of the 97th Legislature becomes a part of the state constitution of 1963 as provided in section 1 of article XII of the state constitution of 1963."

House Joint Resolution UU was presented to the electors as Proposal 15-1 at the May 5, 2015 special election. The proposal to amend

the constitution was not approved by the voters and Act 468 of 2014 does not go into effect.