

MOTOR CARRIER FUEL TAX ACT (EXCERPT)
Act 119 of 1980

207.212a International fuel tax agreement.

Sec. 2a. (1) The department, on behalf of this state, may enter into a reciprocal agreement providing for the imposition of a motor fuel or alternative fuel tax on an apportionment or allocation basis with the proper authority of a state, a commonwealth, the District of Columbia, a state or province of a foreign country, or a territory or possession either of the United States or of a foreign country. Under this subsection, the department shall enter into the international fuel tax agreement.

(2) The department may promulgate rules to implement and enforce the provisions of the international fuel tax agreement. Rules promulgated under this subsection shall be promulgated under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328.

(3) As required by the intermodal surface transportation efficiency act of 1991, Public Law 102-240, 105 Stat 1914, if the department entered into the international fuel tax agreement, and if the provisions set forth in that agreement are different from this act, then the provisions of the agreement shall control.

(4) This section constitutes complete authority for the imposition of motor fuel or alternative fuel taxes upon an apportionment or allocation basis.

History: Add. 1994, Act 353, Imd. Eff. Dec. 22, 1994;—Am. 2015, Act 178, Eff. Jan. 1, 2017.

Compiler's note: Enacting section 2 of Act 475 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 475 of 2014 does not go into effect.