

AERONAUTICS CODE OF THE STATE OF MICHIGAN (EXCERPT)
Act 327 of 1945

259.203 Fuel privilege tax; imposition; collection and remittance; refund; purchase of fuel by unregistered person; imposition of tax on aviation fuel.

Sec. 203. (1) A privilege tax at the rate of 3 cents per gallon is imposed on all fuel sold or used in producing or generating power for propelling aircraft using the aeronautical facilities on the lands and waters of this state. The tax must be collected and remitted in the same manner and method and at the same time as prescribed by law for the collection of the gasoline tax imposed on all gasoline used in producing or generating power for propelling motor vehicles used on the public highways of this state under the motor fuel tax act, 2000 PA 403, MCL 207.1001 to 207.1170. For the tax imposed under this subsection, a refund of 1-1/2 cents per gallon must be made to airline operators who show proof within 6 months after purchase that they are operating interstate on scheduled operations.

(2) If a person required to register with the department of treasury under section 94 of the motor fuel tax act, 2000 PA 403, MCL 207.1094, is not registered, the person shall not purchase fuel under this act at the rate imposed by subsection (1), but shall pay the applicable rate imposed on motor fuel by section 8 of the motor fuel tax act, 2000 PA 403, MCL 207.1008.

(3) The tax imposed under subsection (1) is not imposed on aviation fuel if the purchaser has certified in writing to the seller that the aviation fuel is being purchased solely for the purpose of formulating leaded racing fuel as that term is defined in section 4 of the motor fuel tax act, 2000 PA 403, MCL 207.1004. Aviation fuel qualifying under this subsection must be identified on shipping papers and invoices as "aviation fuel exempt for LRF".

History: 1945, Act 327, Imd. Eff. May 28, 1945;—CL 1948, 259.203;—Am. 1957, Act 123, Eff. Sept. 27, 1957;—Am. 2000, Act 404, Imd. Eff. Jan. 8, 2001;—Am. 2008, Act 25, Eff. May 12, 2008;—Am. 2015, Act 260, Eff. Mar. 22, 2016.

Former law: See section 2 of Act 160 of 1931.