



HOUSE BILL No. 5806

May 17, 2000, Introduced by Reps. Gilbert, Scranton, Rick Johnson, Birkholz, Allen, Julian, Van Woerkom, Pappageorge, Sheltroun, Patterson, Jellema, Mead and Kelly and referred to the Committee on Transportation.

A bill to amend 1980 PA 119, entitled "Motor carrier fuel tax act," by amending sections 2 and 4 (MCL 207.212 and 207.214), as amended by 1996 PA 584.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2. (1) A motor carrier licensed under this act shall
2 pay a road tax calculated on the amount of motor fuel consumed in
3 qualified commercial motor vehicles on the public roads or high-
4 ways within this state. The tax shall be at the rate ~~of 21~~
5 ~~cents per gallon~~ PROVIDED UNDER SECTION 2(2)(C) OF 1927 PA 150,
6 MCL 207.102, on motor fuel consumed on the public roads or high-
7 ways within this state. In addition, qualified commercial motor
8 vehicles licensed under this act that travel in interstate
9 commerce will be subject to the definition of taxable motor fuels
10 and rates as defined by the respective international fuel tax

1 agreement member jurisdictions. A return shall be filed, and the
2 tax due paid, quarterly to the department on or before the last
3 day of January, April, July, and October of each year on a form
4 prescribed and furnished by the department. Each quarterly
5 return and tax payment shall cover the liability for the annual
6 quarter ending on the last day of the preceding month.

7 (2) The amount of motor fuel consumed in the operation of a
8 motor carrier on public roads or highways within this state shall
9 be determined by dividing the miles traveled within Michigan by
10 the average miles per gallon of motor fuel. The average miles
11 per gallon of motor fuel shall be determined by dividing the
12 miles traveled within and outside of Michigan by the total amount
13 of motor fuel consumed within and outside of Michigan.

14 (3) In the absence of records showing the average number of
15 miles operated per gallon of motor fuel, it shall be presumed
16 that 1 gallon of motor fuel is consumed for every 4 miles
17 traveled.

18 (4) The quarterly tax return shall be accompanied by a
19 remittance covering any tax due.

20 (5) The commissioner, when he or she considers it necessary
21 to ensure payment of the tax or to provide a more efficient
22 administration of the tax, may require the filing of returns and
23 payment of the tax for other than quarterly periods.

24 Sec. 4. (1) A person filing a return pursuant to section 2
25 who purchased motor fuel in this state upon which a tax was
26 imposed and not refunded pursuant to ~~Act No. 150 of the Public~~
27 ~~Acts of 1927, being sections 207.101 to 207.202 of the Michigan~~

1 ~~Compiled Laws~~ 1927 PA 150, MCL 207.101 TO 207.202, shall be
2 entitled to a credit against the tax imposed by this act equal to
3 the tax paid when purchasing the motor fuel pursuant to ~~Act~~
4 ~~No. 150 of the Public Acts of 1927~~ 1927 PA 150, MCL 207.101 TO
5 207.202. The excess of a credit allowed by this subsection over
6 tax liabilities imposed by this act shall be refunded to the
7 taxpayer.

8 (2) In order to secure credit under subsection (1) for motor
9 fuel purchased in this state the motor carrier shall secure a
10 receipt showing the seller's name, the number of gallons of motor
11 fuel, the type of motor fuel, the address of the seller, the
12 license number or unit number of the commercial motor vehicle,
13 and the date of sale.

14 ~~(3) A motor carrier may credit against the tax imposed by~~
15 ~~this act on each quarterly return filed under this subsection an~~
16 ~~amount equal to 6 cents per gallon of the sales tax paid on~~
17 ~~diesel fuel purchased in this state during the preceding calendar~~
18 ~~quarter.~~

19 (3) ~~(4)~~ A refund, when approved by the department, shall
20 be payable from the revenue received under this act.

21 (4) ~~(5)~~ A person, or an agent, employee, or representative
22 of the person, who makes a false statement in any return under
23 this act or who submits or provides an invoice or invoices in
24 support thereof upon which alterations or changes exist in the
25 date, name of seller or purchaser, number of gallons, identity of
26 the qualified commercial motor vehicle into which fuel was
27 delivered or the amount of tax that was paid, or who knowingly

1 presents any return or invoice containing a false statement, or
2 who collects or causes to be paid a refund without being entitled
3 thereto, forfeits the full amount of the claim and is guilty of a
4 misdemeanor, punishable by a fine of not more than \$5,000.00 or
5 imprisonment for not more than 1 year, or both.