

HOUSE BILL No. 4478

March 15, 2001, Introduced by Reps. Kowall, Raczkowski, Howell, Richardville, Vander Veen, Wojno, Bob Brown, Birkholz, Cassis, Meyer, Newell, Faunce, Gosselin, Hager, Kuipers, Voorhees, Bisbee, Koetje, Bradstreet, Tabor, Bernero, Woronchak, Middaugh, Mortimer, Sanborn, Cameron Brown, Bishop, Spade, Kooiman, Vander Roest, Garcia, Allen, Pappageorge, Clarke, Richner, DeVuyst, Patterson, McConico, Lockwood, Vear and Lemmons and referred to the Committee on Tax Policy.

A bill to levy a replacement energy tax on the price of natural gas; to provide for the administration and collection of the replacement energy tax revenues; and to provide for the disposition of revenues.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. This act shall be known and may be cited as the
2 "home heating energy assistance act".

3 Sec. 2. As used in this act:

4 (a) "Department" means the state department of treasury.

5 (b) "Residential sales" means a sale of natural gas if it is
6 provided to a customer under a rate classification as residential
7 under the rate schedule, tariffs, and rules for the natural gas
8 provider approved by the Michigan public service commission in
9 the department of consumer and industry services.

1 Sec. 3. A replacement energy tax is levied on that part of
2 the purchase price of natural gas that is greater than \$3.00 per
3 1,000 cubic feet at the following rates:

4 (a) Three percent for residential sales.

5 (b) Five percent for all sales other than residential
6 sales.

7 Sec. 4. The department shall administer and collect the
8 replacement energy tax imposed under this act in the same manner
9 as it administers and collects the sales tax under the general
10 sales tax act, 1933 PA 167, MCL 205.51 to 205.78, or the use tax
11 act, 1937 PA 94, MCL 205.91 to 205.111. The department shall
12 promulgate forms to administer and collect the replacement energy
13 tax.

14 Sec. 5. Revenue that is collected under this act shall be
15 deposited in the home heating credit fund created under the home
16 heating credit fund act.

17 Enacting section 1. This act does not take effect unless
18 all of the following bills of the 91st Legislature are enacted
19 into law:

20 (a) Senate Bill No. _____ or House Bill No. 4477 (request
21 no. 03305'01 ***).

22 (b) Senate Bill No. _____ or House Bill No. 4476 (request
23 no. 03306'01 ***).