

HOUSE BILL No. 4882

June 5, 2001, Introduced by Reps. Stallworth, Lemmons, McConico, Daniels, Waters, Garza, Anderson, Gielegem, Plakas and Lockwood and referred to the Committee on Transportation.

A bill to amend 1980 PA 119, entitled
"Motor carrier fuel tax act,"
by amending the title and section 4 (MCL 207.214), section 4 as
amended by 2000 PA 406.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 TITLE

2 An act to prescribe a privilege tax for the use of public
3 roads and highways of this state by motor carriers by imposing a
4 specific tax upon the use of motor fuel within this state; to
5 provide for certain credits against this tax and certain mecha-
6 nisms for paying, collecting, and enforcing this tax; TO PROVIDE
7 FOR THE TRANSFER OF CERTAIN REVENUE COLLECTED FROM THE GENERAL
8 FUND TO THE MICHIGAN TRANSPORTATION FUND; to provide for the
9 licensing of motor carriers and for exemptions from licensure; to
10 require the keeping and providing for the examination of certain

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1 reports; to provide review procedures for the assessment of the
2 tax and revocation of a license; to impose certain duties upon
3 and confer certain powers to certain state departments and agen-
4 cies; to prescribe certain penalties for the violation of this
5 act; and to make appropriations.

6 Sec. 4. (1) A person filing a return pursuant to section 2
7 who purchased motor fuel in this state upon which a tax was
8 imposed and not refunded pursuant to the motor fuel tax act,
9 shall be entitled to a credit against the tax imposed by this act
10 equal to the tax paid when purchasing the motor fuel pursuant to
11 the motor fuel tax act. The excess of a credit allowed by this
12 subsection over tax liabilities imposed by this act shall be
13 refunded to the taxpayer.

14 (2) In order to secure credit under subsection (1) for motor
15 fuel purchased in this state the motor carrier shall secure a
16 receipt showing the seller's name, the number of gallons of motor
17 fuel, the type of motor fuel, the address of the seller, the
18 license number or unit number of the commercial motor vehicle,
19 and the date of sale.

20 (3) A motor carrier may credit against the tax imposed by
21 this act on each quarterly return filed under this subsection an
22 amount equal to 6 cents per gallon of the sales tax paid on
23 diesel fuel purchased in this state during the preceding calendar
24 quarter. A CREDIT UNDER THIS SUBSECTION SHALL RESULT IN THE
25 TRANSFER OF AN AMOUNT EQUAL TO THE CREDIT FROM THE GENERAL FUND
26 TO THE MICHIGAN TRANSPORTATION FUND. AN AMOUNT EQUAL TO THE SUM
27 OF THE CREDITS GRANTED IN THIS SUBSECTION FOR EACH CALENDAR

1 QUARTER IS HEREBY APPROPRIATED FROM THE GENERAL FUND TO THE
2 MICHIGAN TRANSPORTATION FUND NOT LESS THAN 30 DAYS AFTER THE PRE-
3 CEDING CALENDAR QUARTER.

4 (4) A refund UNDER SUBSECTION (1), when approved by the
5 department, shall be payable from the revenue received under this
6 act.

7 (5) IN ORDER TO REIMBURSE COUNTY ROAD COMMISSIONS, OR THE
8 DESIGNATED COUNTY ROAD AGENCY IN A COUNTY THAT DOES NOT HAVE A
9 COUNTY ROAD COMMISSION, CITIES, AND VILLAGES FOR REVENUE LOST
10 FROM THE MICHIGAN TRANSPORTATION FUND DUE TO THE APPLICATION OF
11 SUBSECTION (4) BEFORE THE EFFECTIVE DATE OF THE AMENDATORY ACT
12 THAT ADDED THIS SUBSECTION, THERE IS APPROPRIATED EACH FISCAL
13 YEAR FROM THE GENERAL FUND BEGINNING WITH THE FISCAL YEAR ENDING
14 SEPTEMBER 30, 2002 AND ENDING WITH THE FISCAL YEAR ENDING
15 SEPTEMBER 30, 2027 THE SUM OF \$5,000,000.00. FROM THE AMOUNT
16 APPROPRIATED EACH YEAR, THE DEPARTMENT OF TREASURY SHALL DISTRIB-
17 UTE 64.2% TO THE COUNTY ROAD COMMISSIONS OF THE STATE OR THE DES-
18 IGNATED COUNTY ROAD AGENCY IN A COUNTY THAT DOES NOT HAVE A
19 COUNTY ROAD COMMISSION TO BE USED AS PROVIDED IN SECTION 12 OF
20 1951 PA 51, MCL 247.662, AND 35.8% TO THE CITIES AND VILLAGES OF
21 THE STATE TO BE USED AS PROVIDED IN SECTION 13 OF 1951 PA 51,
22 MCL 247.663.

23 (6) ~~—(5)—~~ A person, or an agent, employee, or representative
24 of the person, who makes a false statement in any return under
25 this act or who submits or provides an invoice or invoices in
26 support thereof upon which alterations or changes exist in the
27 date, name of seller or purchaser, number of gallons, identity of

1 the qualified commercial motor vehicle into which fuel was
2 delivered or the amount of tax that was paid, or who knowingly
3 presents any return or invoice containing a false statement, or
4 who collects or causes to be paid a refund without being entitled
5 thereto, forfeits the full amount of the claim and is guilty of a
6 misdemeanor, punishable by a fine of not more than \$5,000.00 or
7 imprisonment for not more than 1 year, or both.