

HOUSE BILL No. 6103

May 21, 2002, Introduced by Reps. Drolet, Gosselin, Ehardt, Kuipers, Meyer, Jelinek, Richner and Vear and referred to the Committee on Transportation.

A bill to amend 1949 PA 300, entitled
"Michigan vehicle code,"
by amending sections 226 and 801 (MCL 257.226 and 257.801), section 226 as amended by 2000 PA 36 and section 801 as amended by 2000 PA 502.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 226. (1) A vehicle registration issued by the secre-
2 tary of state expires on the owner's birthday 2 YEARS AFTER THE
3 DATE THE REGISTRATION WAS ISSUED, unless another expiration date
4 is provided for under this act or unless the registration is for
5 the following vehicles, in which case registration expires on the
6 last day of February OF EACH YEAR:

7 (a) A commercial vehicle except for a commercial vehicle
8 issued a registration under the international registration plan
9 or a pickup truck or van owned by an individual.

1 (b) Except for a trailer or semitrailer issued a
2 registration under the international registration plan, a trailer
3 or semitrailer owned by a business, corporation, or person other
4 than an individual; or a pole trailer.

5 (2) The expiration date for a registration issued for a
6 motorcycle is March 31.

7 (3) The expiration date for a registration bearing the let-
8 ters "SEN" or "REP" is February 1.

9 (4) In the case of a vehicle owned by a business, corpora-
10 tion, or an owner other than an individual, the secretary of
11 state may assign or reassign the expiration date of the
12 registration.

13 (5) The secretary of state shall do all of the following:

14 (a) After the October 1 immediately preceding the year des-
15 ignated on the registration, issue a registration upon applica-
16 tion and payment of the proper fee for a commercial vehicle,
17 other than a pickup or van owned by an individual; or a trailer
18 owned by a business, corporation, or person other than an
19 individual.

20 (b) Beginning 60 days before the expiration date assigned on
21 an international registration plan registration plate, issue a
22 registration under section 801g upon application and payment of
23 the proper apportioned fee for a commercial vehicle engaged in
24 interstate commerce.

25 (c) After the February 14 immediately preceding the year
26 designated on a registration, issue a registration upon
27 application and payment of the proper fee for a motorcycle.

1 (d) Beginning 45 days before the owner's birthday and 120
2 days before the expiration date assigned by the secretary of
3 state, issue a registration for a vehicle other than those desig-
4 nated in subsection (1)(a) or (b). However, if an owner whose
5 registration period begins 45 days before his or her birthday
6 will be out of the state during the 45 days immediately preceding
7 expiration of a registration or for other good cause shown cannot
8 apply for a renewal registration within the 45-day period, appli-
9 cation for a renewal registration may be made not more than 6
10 months before expiration.

11 (6) Except as otherwise provided in this subsection, the
12 secretary of state, upon application and payment of the proper
13 fee, shall issue a registration for a vehicle to a resident that
14 shall expire on the owner's birthday 2 YEARS AFTER THE REGISTRA-
15 TION IS ISSUED. ~~If the owner's next birthday is at least 6~~
16 ~~months but not more than 12 months in the future, the owner shall~~
17 ~~receive a registration valid until the owner's next birthday. If~~
18 ~~the owner's next birthday is less than 6 months in the future,~~
19 ~~the owner shall receive a registration valid until the owner's~~
20 ~~birthday following the owner's next birthday.~~ The tax required
21 under this act for a registration described in this subsection
22 shall bear the same relationship to the tax required under sec-
23 tion 801 for a ~~12-month~~ 24-MONTH registration as the length of
24 time of the registration bears to ~~12~~ 24 months. Partial months
25 shall be considered as whole months in the calculation of the
26 required tax and in the determination of the length of time
27 between the application for a registration and the owner's next

1 birthday. The tax required for that registration shall be
2 rounded off to whole dollars as provided in section 801.

3 (7) A certificate of title shall remain valid until canceled
4 by the secretary of state for cause or upon a transfer of an
5 interest shown on the certificate of title.

6 (8) The secretary of state, upon request, shall issue spe-
7 cial registration for commercial vehicles, valid for 6 months
8 after the date of issue, if the full registration fee exceeds
9 \$50.00, on the payment of 1/2 the full registration fee and a
10 service charge as enumerated in section 802(1).

11 (9) The secretary of state may issue a special registration
12 for each of the following:

13 (a) A new vehicle purchased outside of this state and deliv-
14 ered in this state to the purchaser by the manufacturer of that
15 vehicle for removal to a place outside of this state, if a certi-
16 fication is made that the vehicle will be primarily used, stored,
17 and registered outside of this state and will not be returned to
18 this state by the purchaser for use or storage.

19 (b) A vehicle purchased in this state and delivered to the
20 purchaser by a dealer or by the owner of the vehicle for removal
21 to a place outside of this state, if a certification is made that
22 the vehicle will be primarily used, stored, and registered out-
23 side of this state and will not be returned to this state by the
24 purchaser for use or storage.

25 (10) A special registration issued under subsection (9) is
26 valid for not more than 14 days after the date of issuance, and a
27 fee shall be collected for each special registration as provided

1 in section 802(3). The special registration may be in the form
2 determined by the secretary of state. If a dealer makes a retail
3 sale of a vehicle to a purchaser who is qualified and eligible to
4 obtain a special registration, the dealer shall apply for the
5 special registration for the purchaser. If a person other than a
6 dealer sells a vehicle to a purchaser who is qualified and eligi-
7 ble to obtain a special registration, the purchaser shall appear
8 in person, or by a person exercising the purchaser's power of
9 attorney, at an office of the secretary of state and furnish a
10 certification that the person is the bona fide purchaser or that
11 the person has granted the power of attorney, together with other
12 forms required for the issuance of the special registration and
13 provide the secretary of state with proof that the vehicle is
14 covered by a Michigan no-fault insurance policy issued pursuant
15 to section 3101 of the insurance code of 1956, 1956 PA 218, MCL
16 500.3101, or proof that the vehicle is covered by a policy of
17 insurance issued by an insurer pursuant to section 3163 of the
18 insurance code of 1956, 1956 PA 218, MCL 500.3163. The certifi-
19 cation required in this subsection shall contain all of the
20 following:

- 21 (a) The address of the purchaser.
- 22 (b) A statement that the vehicle is purchased for registra-
23 tion outside of this state.
- 24 (c) A statement that the vehicle shall be primarily used,
25 stored, and registered outside of this state.
- 26 (d) The name of the jurisdiction in which the vehicle is to
27 be registered.

(e) Other information desired by the secretary of state.

(11) Upon request, the secretary of state may issue a registration valid for 6 months after the date of issuance for use on a trailer or semitrailer weighing 1,500 pounds or less and that is used for recreational purposes, upon payment of 1/2 the full registration fee imposed under section 801(1)(l).

(12) In the case of a commercial vehicle, trailer, or semitrailer issued a registration under the international registration plan, the secretary of state in mutual agreement with the owner may assign or reassign the expiration date of the registration. However, the expiration date agreed to shall be either March 31, June 30, September 30, or December 31. Renewals expiring on or after September 30, 1993 shall be for a minimum of at least 12 months if there is a change in the established expiration date.

(13) The expiration date for a multiyear registration issued for a leased vehicle shall be the date the lease expires but shall not be for a period longer than 24 months.

Sec. 801. (1) The secretary of state shall collect the following taxes at the time of registering a vehicle, which shall exempt the vehicle from all other state and local taxation, except the fees and taxes provided by law to be paid by certain carriers operating motor vehicles and trailers under the motor carrier act, 1933 PA 254, MCL 475.1 to 479.43; the taxes imposed by the motor carrier fuel tax act, 1980 PA 119, MCL 207.211 to 207.234; and except as otherwise provided by this act:

1 (a) For a motor vehicle, including a motor home, except as
 2 otherwise provided, and a pickup truck or van ~~—, which pickup~~
 3 ~~truck or van~~ THAT weighs not more than 5,000 pounds, ~~and is not~~
 4 ~~taxed under subdivision (p),~~ except as otherwise provided,
 5 according to the following schedule of empty weights:

6	Empty weights	Fee
7	0 to 3,000 pounds.....\$	29.00 52.20
8	3,001 to 3,500 pounds.....	32.00 57.60
9	3,501 to 4,000 pounds.....	37.00 66.60
10	4,001 to 4,500 pounds.....	43.00 77.40
11	4,501 to 5,000 pounds.....	47.00 84.60
12	5,001 to 5,500 pounds.....	52.00 93.60
13	5,501 to 6,000 pounds.....	57.00 102.60
14	6,001 to 6,500 pounds.....	62.00 111.60
15	6,501 to 7,000 pounds.....	67.00 120.60
16	7,001 to 7,500 pounds.....	71.00 127.80
17	7,501 to 8,000 pounds.....	77.00 138.60
18	8,001 to 8,500 pounds.....	81.00 145.80
19	8,501 to 9,000 pounds.....	86.00 154.80
20	9,001 to 9,500 pounds.....	91.00 163.80
21	9,501 to 10,000 pounds.....	95.00 171.00
22	over 10,000 pounds.....\$	0.90 1.62 per 100 pounds
23		of empty weight

24 On October 1, 1983, and October 1, 1984, the tax assessed
 25 under this subdivision shall be annually revised for the
 26 registrations expiring on the appropriate October 1 or after that

1 date by multiplying the tax assessed in the preceding fiscal year
2 times the personal income of Michigan for the preceding calendar
3 year divided by the personal income of Michigan for the calendar
4 year which preceded that calendar year. In performing the calcu-
5 lations under this subdivision, the secretary of state shall use
6 the spring preliminary report of the United States department of
7 commerce or its successor agency. A van which is owned by a
8 person who uses a wheelchair or by a person who transports a res-
9 ident of his or her household who uses a wheelchair and for which
10 registration plates are issued pursuant to section 803d shall be
11 assessed at the rate of 50% of the tax provided for in this
12 subdivision.

13 (b) For a trailer coach attached to a motor vehicle, 76
14 cents per 100 pounds of empty weight of the trailer coach. A
15 trailer coach not under 1959 PA 243, MCL 125.1035 to 125.1043,
16 and while located on land otherwise assessable as real property
17 under the general property tax act, 1893 PA 206, MCL 211.1 to
18 211.157, if the trailer coach is used as a place of habitation,
19 and whether or not permanently affixed to the soil, shall not be
20 exempt from real property taxes.

21 (c) For a road tractor, truck, or truck tractor owned by a
22 farmer and used exclusively in connection with a farming opera-
23 tion, including a farmer hauling livestock or farm equipment for
24 other farmers for remuneration in kind or in labor, but not for
25 money, or used for the transportation of the farmer and the
26 farmer's family, and not used for hire, 74 cents per 100 pounds
27 of empty weight of the road tractor, truck, or truck tractor. If

1 the road tractor, truck, or truck tractor owned by a farmer is
2 also used for a nonfarming operation, the farmer shall be subject
3 to the highest registration tax applicable to the nonfarm use of
4 the vehicle but shall not be subject to more than 1 tax rate
5 under this act.

6 (d) For a road tractor, truck, or truck tractor owned by a
7 wood harvester and used exclusively in connection with the wood
8 harvesting operations or a truck used exclusively to haul milk
9 from the farm to the first point of delivery, 74 cents per 100
10 pounds of empty weight of the road tractor, truck, or truck
11 tractor. A registration secured by payment of the fee as pre-
12 scribed in this subdivision shall continue in full force and
13 effect until the regular expiration date of the registration. As
14 used in this subdivision, "wood harvester" includes the person or
15 persons hauling and transporting raw materials only from the
16 forest to the mill site. ~~"Wood~~ AS USED IN THIS SUBDIVISION,
17 "WOOD harvesting operations" does not include the transportation
18 of processed lumber.

19 (e) For a hearse or ambulance used exclusively by a licensed
20 funeral director in the general conduct of the licensee's funeral
21 business, including a hearse or ambulance whose owner is engaged
22 in the business of leasing or renting the hearse or ambulance to
23 others, \$1.17 per 100 pounds of the empty weight of the hearse or
24 ambulance.

25 (f) For a motor vehicle owned and operated by this state, a
26 state institution, a municipality, a privately incorporated,
27 nonprofit volunteer fire department, or a nonpublic, nonprofit

1 college or university, \$5.00 per set; and for each motor vehicle
2 operating under municipal franchise, weighing less than 2,500
3 pounds, 65 cents per 100 pounds of the empty weight of the motor
4 vehicle, weighing from 2,500 to 4,000 pounds, 80 cents per 100
5 pounds of the empty weight of the motor vehicle, weighing 4,001
6 to 6,000 pounds, \$1.00 per 100 pounds of the empty weight of the
7 motor vehicle, and weighing over 6,000 pounds, \$1.25 per 100
8 pounds of the empty weight of the motor vehicle.

9 (g) For a bus including a station wagon, carryall, or simi-
10 larly constructed vehicle owned and operated by a nonprofit
11 parents' transportation corporation used for school purposes,
12 parochial school or society, church Sunday school, or any other
13 grammar school, or by a nonprofit youth organization or nonprofit
14 rehabilitation facility; or a motor vehicle owned and operated by
15 a senior citizen center, \$10.00 per set, if the bus, station
16 wagon, carryall, or similarly constructed vehicle or motor vehi-
17 cle is designated by proper signs showing the organization oper-
18 ating the vehicle.

19 (h) For a vehicle owned by a nonprofit organization and used
20 to transport equipment for providing dialysis treatment to chil-
21 dren at camp; for a vehicle owned by the civil air patrol, as
22 organized under sections ~~1 to 8 of chapter 527, 60 Stat. 346, 36~~
23 ~~U.S.C. 201 to 208~~ 40301 TO 40307 OF TITLE 36 OF THE UNITED
24 STATES CODE, 36 U.S.C. 40301 TO 40307, \$10.00 per plate, if the
25 vehicle is designated by a proper sign showing the civil air
26 patrol's name; for a vehicle owned and operated by a nonprofit
27 veterans center; for a vehicle owned and operated by a nonprofit

1 recycling center or a federally recognized nonprofit conservation
 2 organization; for a motor vehicle having a truck chassis and a
 3 locomotive or ship's body which is owned by a nonprofit veterans
 4 organization and used exclusively in parades and civic events; or
 5 for an emergency support vehicle used exclusively for emergencies
 6 and owned and operated by a federally recognized nonprofit chari-
 7 table organization, \$10.00 per plate.

8 (i) For each truck owned and operated free of charge by a
 9 bona fide ecclesiastical or charitable corporation, or red cross,
 10 girl scout, or boy scout organization, 65 cents per 100 pounds of
 11 the empty weight of the truck.

12 (j) For each truck, weighing 8,000 pounds or less, and not
 13 used to tow a vehicle, for each privately owned truck used to tow
 14 a trailer for recreational purposes only and not involved in a
 15 profit making venture, and for each vehicle designed and used to
 16 tow a mobile home or a trailer coach, except as provided in sub-
 17 division (b), \$38.00 or an amount computed according to the fol-
 18 lowing schedule of empty weights, whichever is greater:

19	Empty weights	Per 100 pounds
20	0 to 2,500 pounds.....	\$ 1.40
21	2,501 to 4,000 pounds.....	1.76
22	4,001 to 6,000 pounds.....	2.20
23	6,001 to 8,000 pounds.....	2.72
24	8,001 to 10,000 pounds.....	3.25
25	10,001 to 15,000 pounds.....	3.77

1 15,001 pounds and over..... 4.39

2 If the tax required under subdivision ~~(q)~~ (P) for a
 3 vehicle of the same model year with the same list price as the
 4 vehicle for which registration is sought under this subdivision
 5 is more than the tax provided under the preceding provisions of
 6 this subdivision for an identical vehicle, the tax required under
 7 this subdivision shall not be less than the tax required under
 8 subdivision ~~(q)~~ (P) for a vehicle of the same model year with
 9 the same list price.

10 (k) For each truck weighing 8,000 pounds or less towing a
 11 trailer or any other combination of vehicles and for each truck
 12 weighing 8,001 pounds or more, road tractor or truck tractor,
 13 except as provided in subdivision (j) according to the following
 14 schedule of elected gross weights:

15	Elected gross weight	Fee
16	0 to 24,000 pounds.....	\$ 491.00
17	24,001 to 26,000 pounds.....	558.00
18	26,001 to 28,000 pounds.....	558.00
19	28,001 to 32,000 pounds.....	649.00
20	32,001 to 36,000 pounds.....	744.00
21	36,001 to 42,000 pounds.....	874.00
22	42,001 to 48,000 pounds.....	1,005.00
23	48,001 to 54,000 pounds.....	1,135.00
24	54,001 to 60,000 pounds.....	1,268.00
25	60,001 to 66,000 pounds.....	1,398.00

1	66,001 to 72,000 pounds.....	1,529.00
2	72,001 to 80,000 pounds.....	1,660.00
3	80,001 to 90,000 pounds.....	1,793.00
4	90,001 to 100,000 pounds.....	2,002.00
5	100,001 to 115,000 pounds.....	2,223.00
6	115,001 to 130,000 pounds.....	2,448.00
7	130,001 to 145,000 pounds.....	2,670.00
8	145,001 to 160,000 pounds.....	2,894.00
9	over 160,000 pounds.....	3,117.00

10 For each commercial vehicle registered pursuant to this sub-
 11 division \$15.00 shall be deposited in a truck safety fund to be
 12 expended for the purposes prescribed in section 25 of 1951 PA 51,
 13 MCL 247.675.

14 If a truck or road tractor without trailer is leased from an
 15 individual owner-operator, the lessee, whether a person, firm, or
 16 corporation, shall pay to the owner-operator 60% of the fee pre-
 17 scribed in this subdivision for the truck tractor or road tractor
 18 at the rate of 1/12 for each month of the lease or arrangement in
 19 addition to the compensation the owner-operator is entitled to
 20 for the rental of his or her equipment.

21 (l) For each pole trailer, semitrailer, or trailer, accord-
 22 ing to the following schedule of ~~rates~~ EMPTY WEIGHTS:

23	Empty weights	Fee
24	0 to 500 pounds.....	\$ 17.00
25	501 to 1,500 pounds.....	24.00

1 1,501 pounds and over..... 39.00

2 (m) For each commercial vehicle used for the transportation
 3 of passengers for hire except for a vehicle for which a payment
 4 is made pursuant to 1960 PA 2, MCL 257.971 to 257.972, according
 5 to the following schedule of empty weights:

6	Empty weights	Per 100 pounds
7	0 to 4,000 pounds.....	\$ 1.76
8	4,001 to 6,000 pounds.....	2.20
9	6,001 to 10,000 pounds.....	2.72
10	10,001 pounds and over.....	3.25

11 (n) For each motorcycle..... \$ 23.00

12 On October 1, 1983, and October 1, 1984, the tax assessed
 13 under this subdivision shall be annually revised for the regis-
 14 trations expiring on the appropriate October 1 or after that date
 15 by multiplying the tax assessed in the preceding fiscal year
 16 times the personal income of Michigan for the preceding calendar
 17 year divided by the personal income of Michigan for the calendar
 18 year which preceded that calendar year. In performing the calcu-
 19 lations under this subdivision, the secretary of state shall use
 20 the spring preliminary report of the United States department of
 21 commerce or its successor agency.

22 Beginning January 1, 1984, the registration tax for each
 23 motorcycle shall be increased by \$3.00. The \$3.00 increase shall
 24 not be considered as part of the tax assessed under this
 25 subdivision for the purpose of the annual October 1 revisions but

1 shall be in addition to the tax assessed as a result of the
 2 annual October 1 revisions. Beginning January 1, 1984, \$3.00 of
 3 each motorcycle fee shall be placed in a motorcycle safety fund
 4 in the state treasury and shall be used only for funding the
 5 motorcycle safety education program as provided for under sec-
 6 tions 312b and 811a.

7 (o) For each truck weighing 8,001 pounds or more, road trac-
 8 tor, or truck tractor used exclusively as a moving van or part of
 9 a moving van in transporting household furniture and household
 10 effects or the equipment or those engaged in conducting carni-
 11 vals, at the rate of 80% of the schedule of elected gross weights
 12 in subdivision (k) as modified by the operation of that
 13 subdivision.

14 ~~(p) Until October 1, 1997, for each pickup truck or van,~~
 15 ~~which pickup truck or van weighs not more than 5,000 pounds and~~
 16 ~~is owned by a business, corporation, or person other than an~~
 17 ~~individual, according to the following schedule of empty~~
 18 ~~weights:~~

19	Empty weights	Fee
20	0 to 4,000 pounds.....	\$ 39.00
21	4,001 to 4,500 pounds.....	44.00
22	4,501 to 5,000 pounds.....	49.00

23 (P) ~~(q)~~ After September 30, 1983, each motor vehicle of
 24 the 1984 or a subsequent model year as shown on the application
 25 required under section 217 which has not been previously subject
 26 to the tax rates of this section and which is of the motor

1 vehicle category otherwise subject to the tax schedule described
 2 in subdivision (a), ~~beginning October 1, 1997 each motor vehicle~~
 3 ~~previously subject to the tax schedule described in subdivision~~
 4 ~~(p),~~ and each low-speed vehicle according to the following
 5 schedule based upon registration periods of 12 months:

6 (i) Except as otherwise provided in this subdivision, for
 7 the first registration, which is not a transfer registration
 8 under section 809 and for the first registration after a transfer
 9 registration under section 809, according to the following sched-
 10 ule based on the vehicle's list price:

11	List Price	Tax
12	\$0 - \$6,000.00.....	\$ 30.00 54.00
13	More than \$6,000.00 - \$7,000.00.....	\$ 33.00 59.40
14	More than \$7,000.00 - \$8,000.00.....	\$ 38.00 68.40
15	More than \$8,000.00 - \$9,000.00.....	\$ 43.00 77.40
16	More than \$9,000.00 - \$10,000.00.....	\$ 48.00 86.40
17	More than \$10,000.00 - \$11,000.00.....	\$ 53.00 95.40
18	More than \$11,000.00 - \$12,000.00.....	\$ 58.00 104.40
19	More than \$12,000.00 - \$13,000.00.....	\$ 63.00 113.40
20	More than \$13,000.00 - \$14,000.00.....	\$ 68.00 122.40
21	More than \$14,000.00 - \$15,000.00.....	\$ 73.00 131.40
22	More than \$15,000.00 - \$16,000.00.....	\$ 78.00 140.40
23	More than \$16,000.00 - \$17,000.00.....	\$ 83.00 149.40
24	More than \$17,000.00 - \$18,000.00.....	\$ 88.00 158.40
25	More than \$18,000.00 - \$19,000.00.....	\$ 93.00 167.40

1	More than \$19,000.00 - \$20,000.00.....	\$ 98.00	176.40
2	More than \$20,000.00 - \$21,000.00.....	\$ 103.00	185.40
3	More than \$21,000.00 - \$22,000.00.....	\$ 108.00	194.40
4	More than \$22,000.00 - \$23,000.00.....	\$ 113.00	203.40
5	More than \$23,000.00 - \$24,000.00.....	\$ 118.00	212.40
6	More than \$24,000.00 - \$25,000.00.....	\$ 123.00	221.40
7	More than \$25,000.00 - \$26,000.00.....	\$ 128.00	230.40
8	More than \$26,000.00 - \$27,000.00.....	\$ 133.00	239.40
9	More than \$27,000.00 - \$28,000.00.....	\$ 138.00	248.40
10	More than \$28,000.00 - \$29,000.00.....	\$ 143.00	257.40
11	More than \$29,000.00 - \$30,000.00.....	\$ 148.00	266.40

12 More than \$30,000.00, the fee of ~~\$148.00~~ \$266.40 shall be
 13 increased by \$5.00 for each \$1,000.00 increment or fraction of a
 14 \$1,000.00 increment over \$30,000.00. If a current fee increases
 15 or decreases as a result of ~~the 1998 amendatory act that added~~
 16 ~~this sentence~~ 1998 PA 384, only a vehicle purchased or trans-
 17 ferred after January 1, 1999 shall be assessed the increased or
 18 decreased fee.

19 (ii) For the second registration, 90% of the tax assessed
 20 under subparagraph (i).

21 (iii) For the third registration, 90% of the tax assessed
 22 under subparagraph (ii).

23 (iv) For the fourth and subsequent registrations, 90% of the
 24 tax assessed under subparagraph (iii).

25 For a vehicle of the 1984 or a subsequent model year ~~which~~
 26 THAT has been previously registered by a person other than the
 27 person applying for registration or for a vehicle of the 1984 or

1 a subsequent model year ~~which~~ THAT has been previously
2 registered in another state or country and is registered for the
3 first time in this state, the tax under this subdivision shall be
4 determined by subtracting the model year of the vehicle from the
5 calendar year for which the registration is sought. If the
6 result is zero or a negative figure, the first registration tax
7 shall be paid. If the result is 1, 2, or 3 or more, then,
8 respectively, the second, third, or subsequent registration tax
9 shall be paid. A van which is owned by a person who uses a
10 wheelchair or by a person who transports a resident of his or her
11 household who uses a wheelchair and for which registration plates
12 are issued pursuant to section 803d shall be assessed at the rate
13 of 50% of the tax provided for in this subdivision.

14 (Q) ~~(r)~~ For a wrecker, \$200.00.

15 (R) ~~(s)~~ When the secretary of state computes a tax under
16 this section, a computation ~~which~~ THAT does not result in a
17 whole dollar figure shall be rounded to the next lower whole
18 dollar when the computation results in a figure ending in 50
19 cents or less and shall be rounded to the next higher whole
20 dollar when the computation results in a figure ending in 51
21 cents or more, unless specific fees are specified, and THE SECRE-
22 TARY OF STATE may accept the manufacturer's shipping weight of
23 the vehicle fully equipped for the use for which the registration
24 application is made. If the weight is not correctly stated or is
25 not satisfactory, the secretary of state shall determine the
26 actual weight. Each application for registration of a vehicle
27 under subdivisions (j) and (m) shall have attached to the

1 application a scale weight receipt of the vehicle fully equipped
2 as of the time the application is made. The scale weight receipt
3 is not necessary if there is presented with the application a
4 registration receipt of the previous year which shows on its face
5 the weight of the motor vehicle as registered with the secretary
6 of state and which is accompanied by a statement of the applicant
7 that there has not been a structural change in the motor vehicle
8 which has increased the weight and that the previous registered
9 weight is the true weight.

10 (2) A manufacturer is not exempted under this act from
11 paying ad valorem taxes on vehicles in stock or bond, except on
12 the specified number of motor vehicles registered. A dealer is
13 exempt from paying ad valorem taxes on vehicles in stock or
14 bond.

15 (3) The fee for a vehicle with an empty weight over 10,000
16 pounds imposed pursuant to subsection (1)(a) and the fees imposed
17 pursuant to subsection (1)(b), (c), (d), (e), (f), (i), (j), (m),
18 (o), and ~~(q)~~ (P) shall each be increased by \$5.00. This
19 increase shall be credited to the Michigan transportation fund
20 and used to defray the costs of processing the registrations
21 under this section.

22 (4) As used in this section:

23 (a) "Gross proceeds" means gross proceeds as defined in sec-
24 tion 1 of the general sales tax act, 1933 PA 167, MCL 205.51.
25 However, gross proceeds shall include the value of the motor
26 vehicle used as part payment of the purchase price as that value

1 is agreed to by the parties to the sale, as evidenced by the
2 signed agreement executed pursuant to section 251.

3 (b) "List price" means the manufacturer's suggested base
4 list price as published by the secretary of state, or the
5 manufacturer's suggested retail price as shown on the label
6 required to be affixed to the vehicle under section 3 of the
7 automobile information disclosure act, Public Law 85-506,
8 15 U.S.C. 1232, if the secretary of state has not at the time of
9 the sale of the vehicle published a manufacturer's suggested
10 retail price for that vehicle, or the purchase price of the vehi-
11 cle if the manufacturer's suggested base list price is unavail-
12 able from the sources described in this subdivision.

13 (c) "Purchase price" means the gross proceeds received by
14 the seller in consideration of the sale of the motor vehicle
15 being registered.