

SENATE BILL No. 1188

May 11, 2004, Introduced by Senators LELAND and SCHAUER and referred to the Committee on Appropriations.

A bill to amend 2000 PA 403, entitled
"Motor fuel tax act,"
by amending section 14 (MCL 207.1014).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 14. ~~(1)~~ The department may require a supplier
2 required to remit tax under this act to remit the tax by an
3 electronic funds transfer acceptable to the department. The
4 remittance shall be made on or before the date the tax is due.

5 ~~(2) In computing the tax, a supplier may deduct 1.5% of the~~
6 ~~quantity of gasoline removed by the supplier to allow for the~~
7 ~~cost of remitting the tax. This deduction is not allowed for the~~
8 ~~quantity of gasoline removed by the supplier and sold tax free.~~
9 ~~At the time of filing the report and paying the tax, the supplier~~
10 ~~shall submit satisfactory evidence to the department that the~~
11 ~~amount of tax represented by the deduction was paid or credited~~

~~1 to the supplier or wholesaler who purchased the gasoline from the
2 supplier or wholesaler. The amount of the deduction shall be
3 paid or credited by each supplier or wholesaler to the purchaser
4 at each subsequent sale to a wholesaler. When a wholesaler or
5 supplier sells gasoline to a retailer, the wholesaler or supplier
6 shall pay or credit to the retailer 1/3 of the deduction on
7 quantities sold to that retailer.~~