

# Legislative Analysis

---



## LEADED RACING FUEL

Mitchell Bean, Director  
Phone: (517) 373-8080  
<http://www.house.mi.gov/hfa>

### House Bill 5959

**Sponsor: Rep. Tonya Schuitmaker**

**Committee: Transportation**

**Complete to 5-8-06**

## A SUMMARY OF HOUSE BILL 5959 AS INTRODUCED 4-20-06

The bill would amend the Motor Fuel Tax Act to specify that "leaded racing fuel" is not included in the definition of "motor fuel" and is not included in the definition of "gasoline." This provides an exemption from the motor fuel tax for leaded racing fuel.

The term "leaded racing fuel" would be defined *as fuel other than diesel fuel that is leaded and at least 110 octane and is used in vehicles on a racetrack.*

MCL 207.1003 and 1004

### FISCAL IMPACT:

The fiscal impact is indeterminate at this time. If leaded racing fuel is neither motor fuel nor gasoline under the Motor Fuel Tax Act, it would not be subject to the taxes imposed in Section 8 of the act. We do not know how much leaded racing fuel is currently sold and taxed in state.

Legislative Analyst: Chris Couch  
Fiscal Analyst: William Hamilton

---

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.