

HOUSE BILL No. 5392

September 17, 2009, Introduced by Rep. Jackson and referred to the Committee on Tax Policy.

A bill to amend 2004 PA 175, entitled
"Streamlined sales and use tax revenue equalization act,"
(MCL 205.171 to 205.191) by adding section 10.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 10. (1) BEGINNING OCTOBER 1, 2009, A CREDIT EQUAL TO 6%
2 OF THE PRODUCT OF THE OUT-OF-STATE MILEAGE PERCENTAGE AND THE PRICE
3 OF A QUALIFIED TRUCK, A TRAILER DESIGNED TO BE DRAWN BEHIND A
4 QUALIFIED TRUCK, OR PARTS AFFIXED TO EITHER A QUALIFIED TRUCK OR A
5 TRAILER DESIGNED TO BE DRAWN BEHIND A QUALIFIED TRUCK, PURCHASED,
6 RENTED, LEASED, OR OTHERWISE USED IN THIS STATE, AND USED IN
7 INTERSTATE COMMERCE, MAY BE CLAIMED BY AN INTERSTATE FLEET MOTOR
8 CARRIER ON A FORM PRESCRIBED BY THE DEPARTMENT. A CREDIT SHALL NOT
9 BE CLAIMED IN EXCESS OF THAT PORTION OF THE AMOUNT OF SALES OR USE

1 TAX PAID TO THIS STATE MEASURED BY 6% OF THE PRICE OF A QUALIFIED
2 TRUCK, A TRAILER DESIGNED TO BE DRAWN BEHIND A QUALIFIED TRUCK, OR
3 PARTS AFFIXED TO EITHER A QUALIFIED TRUCK OR A TRAILER DESIGNED TO
4 BE DRAWN BEHIND A QUALIFIED TRUCK, PURCHASED, RENTED, LEASED, OR
5 OTHERWISE USED IN THIS STATE, AND USED IN INTERSTATE COMMERCE,
6 MULTIPLIED BY THE OUT-OF-STATE MILEAGE PERCENTAGE.

7 (2) AS USED IN THIS SECTION:

8 (A) "INTERSTATE FLEET MOTOR CARRIER" MEANS A PERSON ENGAGED IN
9 THE BUSINESS OF CARRYING PERSONS OR PROPERTY, OTHER THAN
10 THEMSELVES, THEIR EMPLOYEES, OR THEIR OWN PROPERTY, FOR HIRE ACROSS
11 STATE LINES, WHOSE FLEET MILEAGE WAS DRIVEN AT LEAST 10% OUTSIDE OF
12 THIS STATE IN THE IMMEDIATELY PRECEDING TAX YEAR.

13 (B) "OUT-OF-STATE MILEAGE PERCENTAGE" IS A FRACTION, THE
14 NUMERATOR OF WHICH IS THE NUMBER OF MILES DRIVEN OUTSIDE OF THIS
15 STATE IN THE IMMEDIATELY PRECEDING TAX YEAR BY QUALIFIED TRUCKS
16 USED BY THE TAXPAYER AND THE DENOMINATOR OF WHICH IS THE TOTAL
17 MILES DRIVEN IN THE IMMEDIATELY PRECEDING TAX YEAR BY QUALIFIED
18 TRUCKS USED BY THE TAXPAYER. MILES DRIVEN BY QUALIFIED TRUCKS USED
19 SOLELY IN INTRASTATE COMMERCE SHALL NOT BE INCLUDED IN CALCULATING
20 THE OUT-OF-STATE MILEAGE PERCENTAGE.

21 (C) "QUALIFIED TRUCK" MEANS A COMMERCIAL MOTOR VEHICLE POWER
22 UNIT THAT HAS 2 AXLES AND A GROSS VEHICLE WEIGHT RATING IN EXCESS
23 OF 10,000 POUNDS OR A COMMERCIAL MOTOR VEHICLE POWER UNIT THAT HAS
24 3 OR MORE AXLES.