

**SENATE SUBSTITUTE FOR
HOUSE BILL NO. 4180**

A bill to amend 1933 PA 167, entitled
"General sales tax act,"
by amending sections 6a and 25 (MCL 205.56a and 205.75), section 6a
as amended by 2015 PA 264 and section 25 as amended by 2023 PA 20,
and by adding section 4gg.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 **Sec. 4gg. (1) Beginning January 1, 2026, the sale of eligible**
2 **fuel is exempt from the tax under this act.**

3 **(2) As used in this section:**

4 **(a) "Alternative fuel" means that term as defined in section**
5 **151 of the motor fuel tax act, 2000 PA 403, MCL 207.1151.**

6 **(b) "Eligible fuel" means motor fuel, alternative fuel, and**
7 **leaded racing fuel, except that eligible fuel does not include any**

1 of the following:

2 (i) Motor fuel that is sold for use in aircraft if the
3 purchaser paid the privilege tax imposed by section 203 of the
4 aeronautics code of the state of Michigan, 1945 PA 327, MCL
5 259.203, on the motor fuel and the purchaser is registered under
6 section 94 of the motor fuel tax act, 2000 PA 403, MCL 207.1094, if
7 required to be registered under that section.

8 (ii) Aviation fuel on which the privilege tax is due under
9 section 203 of the aeronautics code of the state of Michigan, 1945
10 PA 327, MCL 259.203.

11 (iii) Motor fuel on which the privilege tax imposed under
12 section 203 of the aeronautics code of the state of Michigan, 1945
13 PA 327, MCL 259.203, has been paid and that is identified on the
14 shipping paper or invoice as aviation fuel and sold as aviation
15 fuel.

16 (iv) Motor fuel or alternative fuel sold for residential,
17 commercial, or industrial use for heating, cooling, or ventilation
18 purposes, such as for use in home or building utility systems,
19 furnaces, boilers, space heaters, water heaters, dryers and similar
20 appliances, and heat pumps, including, but not limited to, motor
21 fuel or alternative fuel that is exempt from the sales tax at the
22 additional rate of 2% approved by the electors on March 15, 1994
23 under section 4n.

24 (v) Liquified petroleum gas, unless the liquified petroleum
25 gas is used or for use as those terms are defined in section 151(j)
26 of the motor fuel tax act, 2000 PA 403, MCL 207.1151.

27 (c) "Leaded racing fuel" means that term as defined in section
28 4 of the motor fuel tax act, 2000 PA 403, MCL 207.1004.

29 (d) "Liquified petroleum gas" means that term as defined in

1 **section 151 of the motor fuel tax act, 2000 PA 403, MCL 207.1151.**

2 **(e) "Motor fuel" means that term as defined in section 4 of**
3 **the motor fuel tax act, 2000 PA 403, MCL 207.1004.**

4 Sec. 6a. ~~(1) Through March 31, 2013, at the time of purchase~~
5 ~~or shipment from a refiner, pipeline terminal operator, or marine~~
6 ~~terminal operator, a purchaser or receiver of gasoline shall prepay~~
7 ~~a portion of the tax imposed by this act at the rate provided in~~
8 ~~this section to the refiner, pipeline terminal operator, or marine~~
9 ~~terminal operator for the purchase or receipt of gasoline. If the~~
10 ~~purchase or receipt of gasoline is made outside this state for~~
11 ~~shipment into and subsequent sale within this state, the purchaser~~
12 ~~or receiver, other than a refiner, pipeline terminal operator, or~~
13 ~~marine terminal operator, shall make the prepayment required by~~
14 ~~this section directly to the department. Prepayments for gasoline~~
15 ~~shall be made at a cents per gallon rate determined by the~~
16 ~~department and shall be based on 6% of the statewide average retail~~
17 ~~price of a gallon of self-serve unleaded regular gasoline as~~
18 ~~determined and certified by the department rounded up to the~~
19 ~~nearest 1/10 of 1 cent. A person that makes prepayments directly to~~
20 ~~the department shall make those prepayments according to the~~
21 ~~schedule in subsection (6).~~

22 ~~(2) Beginning April 1, 2013 through March 31, 2016, at the~~
23 ~~time of purchase or shipment from a refiner, pipeline terminal~~
24 ~~operator, or marine terminal operator, a purchaser or receiver of~~
25 ~~fuel shall prepay a portion of the tax imposed by this act at the~~
26 ~~rates provided in this section to the refiner, pipeline terminal~~
27 ~~operator, or marine terminal operator for the purchase or receipt~~
28 ~~of fuel. If the purchase or receipt of fuel is made outside this~~
29 ~~state for shipment into and subsequent sale within this state, the~~

~~purchaser or receiver, other than a refiner, pipeline terminal operator, or marine terminal operator, shall make the prepayment required by this section directly to the department. Prepayments for gasoline shall be made at a cents-per-gallon rate determined by the department and shall be based on 6% of the statewide average retail price of a gallon of self-serve unleaded regular gasoline as determined and certified by the department rounded up to the nearest 1/10 of 1 cent. Prepayments for diesel fuel shall be made at a cents-per-gallon rate determined by the department and shall be based on 6% of the statewide average retail price of a gallon of undyed No. 2 ultra-low sulfur diesel fuel as determined and certified by the department rounded up to the nearest 1/10 of 1 cent. A person that makes prepayments directly to the department shall make those prepayments according to the schedule in subsection (6).~~

(1) ~~(3)~~ Beginning April 1, 2016 **through December 31, 2025**, at the time of purchase or shipment in this state from a refiner, pipeline terminal operator, or marine terminal operator, a purchaser or receiver of fuel other than an exporter or supplier for immediate export, as evidenced by the terminal's shipping papers or bill of lading, shall prepay a portion of the tax imposed by this act at the rates provided in this section to the refiner, pipeline terminal operator, or marine terminal operator for the purchase or receipt of fuel. If the purchase or receipt of fuel is made outside this state for shipment into and subsequent sale within this state, the purchaser or receiver, other than a refiner, pipeline terminal operator, or marine terminal operator as part of a bulk transfer, shall make the prepayment required by this section directly to the department. Prepayments for gasoline ~~shall~~ **must** be

made at a cents-per-gallon rate determined by the department and ~~shall~~**must** be based on 6% of the statewide average retail price of a gallon of self-serve unleaded regular gasoline as determined and certified by the department rounded up to the nearest 1/10 of 1 cent. Prepayments for diesel fuel ~~shall~~**must** be made at a cents-per-gallon rate determined by the department and ~~shall~~**must** be based on 6% of the statewide average retail price of a gallon of undyed No. 2 ultra-low sulfur diesel fuel as determined and certified by the department rounded up to the nearest 1/10 of 1 cent. A person that makes prepayments directly to the department shall make those prepayments according to the schedule in subsection ~~(6)~~**(4)**.

(2) ~~(4)~~ Through the tax period ending December 31, 2025, the department must determine the rates of prepayment applied pursuant to subsections ~~(2) and (3)~~ shall be determined **applicable to gasoline and diesel fuel under this section** every month by the department. ~~The department shall and publish notice of the those rates of prepayment applicable to gasoline and diesel fuel pursuant to subsections (2) and (3) not later than the tenth day of the month immediately preceding the month in which the rate is effective.~~

(3) ~~(5)~~ A person subject to tax under this act that makes prepayment to another person as required by this section for gasoline may claim an estimated prepayment credit on its regular monthly return filed pursuant to section 6. The credit ~~shall~~**must** be for prepayments made during the month for which the return is required and ~~shall~~**must** be based upon the difference between prepayments made in the immediately preceding month and collections of prepaid tax received from sales or transfers during the month

1 for which the return required under section 6 is made. A sale or
 2 transfer for which collection of prepaid tax is due the taxpayer is
 3 subject to a bad debt deduction under section 4i, whether or not
 4 the sale or transfer is a sale at retail. The credit ~~shall~~**must** not
 5 be reduced because of actual shrinkage. A taxpayer that does not,
 6 in the ordinary course of business, sell gasoline in each month of
 7 the year may, with the approval of the department, base the initial
 8 prepayment deduction in each tax year on prepayments made in a
 9 month other than the immediately preceding month. The difference in
 10 actual prepayments ~~shall~~**must** be reconciled on the annual return ~~in~~
 11 ~~accordance with~~**pursuant to** procedures prescribed by the
 12 department.

13 **(4)** ~~(6)~~ Notwithstanding the other provisions for the payment
 14 and remitting of tax due under this act, a refiner, pipeline
 15 terminal operator, or marine terminal operator shall account for
 16 and remit to the department the prepayments received ~~pursuant to~~
 17 **under** this section ~~in accordance with~~**pursuant to** the following
 18 schedule:

19 (a) On or before the twenty-fifth of each month, prepayments
 20 received after the end of the preceding month and before the
 21 sixteenth of the month in which the prepayments are made.

22 (b) On or before the tenth of each month, payments received
 23 after the fifteenth and before the end of the preceding month.

24 **(5)** ~~(7)~~ A refiner, pipeline terminal operator, or marine
 25 terminal operator that fails to remit prepayments made by a
 26 purchaser or receiver of fuel is subject to the penalties provided
 27 by 1941 PA 122, MCL 205.1 to 205.31.

28 **(6)** ~~(8)~~ The refiner, pipeline terminal operator, or marine
 29 terminal operator shall not receive a deduction under section 4 for

1 receiving and remitting prepayments from a purchaser or receiver
2 pursuant to this section.

3 (7) ~~(9)~~—The purchaser or receiver of fuel that makes
4 prepayments is not subject to further liability for the amount of
5 the prepayment if the refiner, pipeline terminal operator, or
6 marine terminal operator fails to remit the prepayment.

7 (8) ~~(10)~~—A person subject to tax under this act that makes
8 prepayment to another person as required by this section for diesel
9 fuel may claim an estimated prepayment credit on its regular
10 monthly return filed pursuant to section 6. The credit ~~shall~~**must**
11 be for prepayments made during the month for which the return is
12 required and ~~shall~~**must** be based upon the difference between the
13 prepayments made in the immediately preceding month and collections
14 of prepaid tax received from sales or transfers during the month
15 for which the return required under section 6 is made. A sale or
16 transfer for which collection of prepaid tax is due the taxpayer is
17 subject to a bad debt deduction under section 4i, whether or not
18 the sale or transfer is a sale at retail. The credit ~~shall~~**must** not
19 be reduced because of actual shrinkage. A taxpayer that does not,
20 in the ordinary course of business, sell diesel fuel in each month
21 of the year may, with the approval of the department, base the
22 initial prepayment deduction in each tax year on prepayments made
23 in a month other than the immediately preceding month. ~~Estimated~~
24 ~~prepayment credits claimed with the return due in April 2013 shall~~
25 ~~be based on the taxpayer's retail sales of diesel fuel in March~~
26 ~~2013. The difference in actual prepayments shall be reconciled on~~
27 ~~the annual return in accordance with procedures prescribed by the~~
28 ~~department. Repayment of the credit claimed on the return due in~~
29 ~~April 2013 shall be made by the earlier of the date that the~~

~~taxpayer stops selling diesel fuel or October 15, 2013.~~

(9) ~~(11)~~ As used in this section:

(a) "Alcohol" means fuel grade ethanol or a mixture of fuel grade ethanol and another product.

(b) "Blendstock" includes all of the following:

(i) Any petroleum product component of fuel, such as naphtha, reformate, or toluene.

(ii) Any oxygenate that can be blended for use in a motor fuel.

(c) "Boat terminal transfer" means a dock, a tank, or equipment contiguous to a dock or a tank, including equipment used in the unloading of fuel from a ship and in transferring the fuel to a tank pending wholesale bulk reshipment.

(d) "Bulk transfer" means a transfer of fuel from, or purchase for resale by, a refiner, pipeline terminal operator, or marine terminal operator to or from another refiner, pipeline terminal operator, or marine terminal operator through pipeline tender or marine delivery, including pipeline movements of fuel or marine vessel movements of fuel. Bulk transfer also includes a transaction involving the transfer by any transportation means to, or purchase for resale by, a refiner, pipeline terminal operator, or marine terminal operator of alcohol to be used exclusively for blending with gasoline. Notwithstanding anything to the contrary in this definition, fuel transferred to, or purchased for resale by, a refiner, pipeline terminal operator, or marine terminal operator must be delivered to, or otherwise remain within, the bulk transfer terminal system ~~prior to~~ **before** removal across the rack ~~in order to~~ constitute a bulk transfer.

(e) "Bulk transfer terminal system" means the fuel distribution system consisting of refineries, pipelines, marine

vessels, and terminals and includes fuel storage tanks and fuel storage facilities that are part of a refinery, boat terminal transfer, or terminal owned, operated, or controlled by a refiner, marine terminal operator, or pipeline terminal operator.

(f) "Diesel fuel" means any liquid other than gasoline that is capable of use as a fuel or a component of a fuel in a motor vehicle that is propelled by a diesel-powered engine or in a diesel-powered train. Diesel fuel includes number 1 and number 2 fuel oils, kerosene, and mineral spirits. Diesel fuel also includes any blendstock or additive that is sold for blending with diesel fuel and any liquid prepared, advertised, offered for sale, sold for use as, or used in the generation of power for the propulsion of a diesel-powered engine, airplane, or marine vessel. An additive or blendstock is presumed to be sold for blending unless a certification is obtained for federal purposes that the substance is for a use other than blending for diesel fuel. Diesel fuel does not include dyed diesel fuel, dyed kerosene, or an excluded liquid.

(g) "Dyed diesel fuel" means diesel fuel that is dyed ~~in accordance with internal revenue service~~ **pursuant to Internal Revenue Service** rules or pursuant to any other ~~internal revenue service~~ **Internal Revenue Service** requirements, including any invisible marker requirements.

(h) "Dyed kerosene" means kerosene that is dyed ~~in accordance with internal revenue service~~ **pursuant to Internal Revenue Service** rules or pursuant to any other ~~internal revenue service~~ **Internal Revenue Service** requirements, including invisible marker requirements.

(i) "Excluded liquid" means that term as defined in 26 CFR 48.4081-1.

1 (j) "Export" means to purchase or receive fuel in this state
2 for immediate shipment and subsequent sale outside of this state.

3 (k) "Exporter" means a person that exports fuel and is
4 licensed under section 86 of the motor fuel tax act, 2000 PA 403,
5 MCL 207.1086.

6 (l) "Fuel" means gasoline and diesel fuel that is subject to
7 tax under this act, collectively, except when gasoline or diesel
8 fuel is referred to separately.

9 (m) "Gasoline" means and includes gasoline, alcohol, gasohol,
10 casing head or natural gasoline, benzol, benzine, naphtha,
11 methanol, transmix, any blendstock additive, or other product that
12 is sold for blending with gasoline or for use on the road, other
13 than products typically sold in containers of less than 5 gallons.
14 Gasoline also includes a liquid prepared, advertised, offered for
15 sale, sold for use as, or used in the generation of power for the
16 propulsion of a motor vehicle, airplane, or marine vessel,
17 including a product obtained by blending together any 1 or more
18 products of petroleum, with or without another product, and
19 regardless of the original character of the petroleum products
20 blended, if the product obtained by the blending is capable of use
21 in the generation of power for the propulsion of a motor vehicle,
22 airplane, or marine vessel. The blending of all of the above-named
23 products, regardless of their name or characteristics, shall
24 conclusively be presumed to have been done to produce fuel, unless
25 the product obtained by the blending is entirely incapable of use
26 as fuel. An additive or blendstock is presumed to be sold for
27 blending unless a certification is obtained for federal purposes
28 that the substance is for a use other than blending for gasoline.
29 Gasoline does not include diesel fuel, dyed diesel fuel, dyed

1 kerosene, or an excluded liquid.

2 (n) "Kerosene" means all grades of kerosene, including, but
3 not limited to, the 2 grades of kerosene, No. 1-K and No. 2-K,
4 commonly known as K-1 kerosene and K-2 kerosene, respectively,
5 described in American ~~society for testing and materials~~ **Society for**
6 **Testing and Materials** specification D-3699, in effect on January 1,
7 1999, and kerosene-type jet fuel described in American ~~society for~~
8 ~~testing and materials~~ **Society for Testing and Materials**
9 specification D-1655 and military specifications MIL-T-5624r and
10 MIL-T-83133d (grades jp-5 and jp-8), and any successor ~~internal~~
11 ~~revenue service~~ **Internal Revenue Service** rules or regulations, as
12 the specification for kerosene and kerosene-type jet fuel. Kerosene
13 does not include dyed kerosene or an excluded liquid.

14 (o) "Marine terminal operator" means a person that stores fuel
15 at a boat terminal transfer.

16 (p) "Pipeline terminal operator" means a person that stores
17 fuel in tanks and equipment used in receiving and storing fuel from
18 interstate and intrastate pipelines pending wholesale bulk
19 reshipment.

20 (q) "Purchase", "receipt", or "shipment" does not include a
21 two-party exchange, a bulk transfer, or a receipt of fuel as part
22 of a bulk transfer.

23 (r) "Rack" means a mechanism for delivering fuel from a
24 refiner, a pipeline terminal operator, or a marine terminal
25 operator into a railroad tank car, a transport truck, a tank wagon,
26 or the fuel supply tank of a marine vessel.

27 (s) "Refiner" means a person that meets all of the following
28 requirements:

29 (i) Manufactures or produces fuel at a refinery by any process

1 involving substantially more than the blending of fuel.

2 (ii) Is a taxable fuel registrant that is a refiner for
3 purposes of 26 CFR 48.4081-1.

4 (t) "Refinery" means a facility used by a refiner to produce
5 fuel from crude oil, unfinished oils, natural gas liquids, or other
6 hydrocarbons and from which fuel may be removed by pipeline or
7 marine vessel or at a rack.

8 (u) "Removal" or "removed" means a physical transfer other
9 than by evaporation, loss, or destruction of fuel from a refiner,
10 pipeline terminal operator, or marine terminal operator.

11 (v) "Supplier" means a supplier or permissive supplier
12 licensed under section 70 or 73 of the motor fuel tax act, 2000 PA
13 403, MCL 207.1070 and 207.1073.

14 (w) "Tank wagon" means a straight truck having 1 or more
15 compartments other than the fuel supply tank designed or used to
16 carry fuel.

17 (x) "Terminal" means a fuel storage and distribution facility
18 that meets all of the following requirements:

19 (i) Is registered as a qualified terminal by the ~~internal~~
20 ~~revenue service.~~ **Internal Revenue Service.**

21 (ii) Is supplied by pipeline or marine vessel.

22 (iii) Has a rack from which fuel may be removed.

23 (y) "Transport truck" means a semitrailer combination rig
24 designed or used for the purpose of transporting fuel over the
25 public roads or highways.

26 (z) "Transmix" means the mixed product that results from the
27 buffer or interface of 2 different products in a pipeline shipment,
28 or a mixture of 2 different products within a terminal operated by
29 a pipeline terminal operator, within a boat terminal transfer

1 operated by a marine terminal operator, or at a refinery that
2 results in an off-grade mixture.

3 (aa) "Two-party exchange" means a transaction, including a
4 book transfer, in which fuel is transferred from 1 supplier to
5 another supplier where all of the following occur:

6 (i) The transaction includes a transfer of fuel from the person
7 who holds the original inventory position for the fuel in fuel
8 storage tanks as reflected in the records of the refiner, pipeline
9 terminal operator, or marine terminal operator.

10 (ii) The exchange transaction is completed before removal
11 across the rack by the receiving supplier.

12 (iii) The refiner, pipeline terminal operator, or marine
13 terminal operator in its books and records treats the receiving
14 exchange party as the supplier that removes the fuel across a rack
15 for purposes of reporting the transaction to the department under
16 the motor fuel tax act, 2000 PA 403, MCL 207.1001 to 207.1170.

17 Sec. 25. (1) All money received and collected under this act
18 must be deposited by the department in the state treasury to the
19 credit of the general fund, except as otherwise provided in this
20 section.

21 (2) Fifteen percent of the collections of the tax imposed at a
22 rate of 4% must be distributed to cities, villages, and townships
23 pursuant to the Glenn Steil state revenue sharing act of 1971, 1971
24 PA 140, MCL 141.901 to 141.921.

25 (3) Sixty percent of the collections of the tax imposed at a
26 rate of 4% must be deposited in the state school aid fund and
27 distributed as provided by law. In addition, all of the collections
28 of the tax imposed at the additional rate of 2% approved by the
29 electors on March 15, 1994 must be deposited in the state school

1 aid fund.

2 (4) Except as otherwise provided in this subsection, not less
3 than 27.9% of 25% of the collections of the general sales tax
4 imposed at a rate of 4% directly or indirectly on fuels sold to
5 propel motor vehicles upon highways, on the sale of motor vehicles,
6 and on the sale of the parts and accessories of motor vehicles by
7 new and used car businesses, used car businesses, accessory dealer
8 businesses, and gasoline station businesses as classified by the
9 department must be deposited each year into the comprehensive
10 transportation fund. For the fiscal year ending September 30, 2021
11 only, the amount deposited into the comprehensive transportation
12 fund under this subsection must be reduced by \$18,000,000.00 and
13 that \$18,000,000.00 must be deposited into the transportation
14 administration collection fund.

15 (5) Beginning October 1, 2016 and the first day of each
16 calendar quarter thereafter, an amount equal to the collections for
17 the calendar quarter that is 2 calendar quarters immediately
18 preceding the current calendar quarter of the tax imposed under
19 this act at the additional rate of 2% approved by the electors on
20 March 15, 1994 from the sale at retail of aviation fuel must be
21 distributed as follows:

22 (a) An amount equal to 35% of the collections of the tax
23 imposed at a rate of 2% on the sale at retail of aviation fuel must
24 be deposited in the state aeronautics fund and must be expended, on
25 appropriation, only for those purposes authorized in the
26 aeronautics code of the state of Michigan, 1945 PA 327, MCL 259.1
27 to 259.208.

28 (b) An amount equal to 65% of the collections of the tax
29 imposed at a rate of 2% on the sale at retail of aviation fuel must

1 be deposited in the qualified airport fund and must be expended, on
2 appropriation, only for those purposes authorized under section 35
3 of the aeronautics code of the state of Michigan, 1945 PA 327, MCL
4 259.35.

5 (6) The department shall, on an annual basis, reconcile the
6 amounts distributed under subsection (5) during each fiscal year
7 with the amounts actually collected for a particular fiscal year
8 and shall make any necessary adjustments, positive or negative, to
9 the amounts to be distributed for the next successive calendar
10 quarter that begins January 1. The state treasurer or the state
11 treasurer's designee shall annually provide to the operator of each
12 qualified airport a report of the reconciliation performed under
13 this subsection. The reconciliation report is subject to the
14 confidentiality restrictions and penalties provided in section
15 28(1)(f) of 1941 PA 122, MCL 205.28.

16 (7) An amount equal to the collections of the tax imposed at a
17 rate of 4% under this act from the sale at retail of computer
18 software must be deposited in the Michigan health initiative fund
19 created in section 5911 of the public health code, 1978 PA 368, MCL
20 333.5911, and must be considered in addition to, and is not
21 intended as a replacement for any other money appropriated to the
22 department of health and human services. The funds deposited in the
23 Michigan health initiative fund on an annual basis must not be less
24 than \$9,000,000.00 or more than \$12,000,000.00.

25 (8) In addition to the money deposited in the state school aid
26 fund under subsection (3), **from the collections of the tax imposed**
27 **at a rate of 4% under this act**, an amount equal to the sum of the
28 following, as determined by the department, must be deposited into
29 the state school aid fund:

1 (a) All revenue lost to the state school aid fund as a result
2 of the exemption under section 4a(1)(u).

3 (b) All revenue lost to the state school aid fund as a result
4 of the exemption under section 4ee. A person that claims an
5 exemption under section 4ee shall report the sales price of the
6 data center equipment as **that term is** defined in section 4ee and
7 any other information necessary to determine the amount of revenue
8 lost to the state school aid fund as a result of the exemption
9 under section 4ee annually on a form at the time and in a manner
10 prescribed by the department. The report required under this
11 subdivision must not include any remittance for tax, and does not
12 constitute a return or otherwise alleviate any obligations under
13 section 6.

14 (c) All revenue lost to the state school aid fund as a result
15 of the exclusion under section 1(1)(d)(xv).

16 **(d) All revenue lost to the state school aid fund as a result**
17 **of both of the following:**

18 **(i) The exemption under section 4gg.**

19 **(ii) The exemption under section 4gg of the use tax act, 1937**
20 **PA 94, MCL 205.94gg.**

21 (9) The balance in the state general fund shall be disbursed
22 only on an appropriation or appropriations by the legislature.

23 (10) As used in this section:

24 (a) "Aviation fuel" means fuel as that term is defined in
25 section 4 of the aeronautics code of the state of Michigan, 1945 PA
26 327, MCL 259.4.

27 (b) "Comprehensive transportation fund" means the
28 comprehensive transportation fund created in section 10b of 1951 PA
29 51, MCL 247.660b.

1 (c) "Qualified airport" means that term as defined in section
2 109 of the aeronautics code of the state of Michigan, 1945 PA 327,
3 MCL 259.109.

4 (d) "Qualified airport fund" means the qualified airport fund
5 created in section 34(2) of the aeronautics code of the state of
6 Michigan, 1945 PA 327, MCL 259.34.

7 (e) "State aeronautics fund" means the state aeronautics fund
8 created in section 34(1) of the aeronautics code of the state of
9 Michigan, 1945 PA 327, MCL 259.34.

10 (f) "State school aid fund" means the state school aid fund
11 established in section 11 of article IX of the state constitution
12 of 1963.

13 (g) "Transportation administration collection fund" means the
14 transportation administration collection fund created in section
15 810b of the Michigan vehicle code, 1949 PA 300, MCL 257.810b.

16 Enacting section 1. This amendatory act does not take effect
17 unless all of the following bills of the 103rd Legislature are
18 enacted into law:

19 (a) Senate Bill No. 578.

20 (b) House Bill No. 4181.

21 (c) House Bill No. 4182.

22 (d) House Bill No. 4183.