COLLECTION OF MOTOR FUEL TAXES
Act 15 of 1959

AN ACT to transfer the collection of motor fuel taxes from the secretary of state to the department of revenue; to provide for the transfer of staff, records, files and other property; to provide that hearings shall not be abated; to transfer appropriations and other funds; to prescribe the powers and duties of the secretary of state and the department of revenue; and to fix the effective date of this act.

History: 1959, Act 15, Eff. Mar. 19, 1960.

The People of the State of Michigan enact:

205.41 Motor fuel taxes; collection transferred to department of revenue.

Sec. 1. All the powers and duties now vested by law in the secretary of state with respect to the collection of the motor fuel taxes are hereby transferred to the department of revenue. The state department of revenue shall be vested with full authority to collect the motor fuel taxes with reference to all such matters as have heretofore been vested in the secretary of state. Whenever any reference is made in the laws of this state to the collection of motor fuel taxes by the secretary of state, such reference shall be deemed intended to be made to the department of revenue.

History: 1959, Act 15, Eff. Mar. 19, 1960.

205.42 Motor fuel taxes; acts.

Sec. 2. The department of treasury shall administer and enforce the following acts and shall succeed to and is hereby vested with all the powers, duties, functions, responsibilities, and jurisdiction now or hereafter conferred upon the secretary of state with respect to the collection of motor fuel taxes as prescribed by:

(a) Motor fuel tax, Act No. 150 of the Public Acts of 1927, being sections 207.101 to 207.202 of the Michigan Compiled Laws.

(b) Highway finance act of 1955, former Act No. 87 of the Public Acts of 1955, or its successor.

(c) Aeronautics code of the state of Michigan, Act No. 327 of the Public Acts of 1945, being sections 259.1 to 259.208 of the Michigan Compiled Laws.

(d) Marine fuel tax, part 781 (Michigan state waterways commission) of the natural resources and environmental protection act, Act No. 451 of the Public Acts of 1994, being sections 324.78101 to 324.78112 of the Michigan Compiled Laws.

History: 1959, Act 15, Eff. Mar. 19, 1960;—Am. 1996, Act 51, Imd. Eff. Feb. 26, 1996.

205.43 Motor fuel taxes; transfer of staff, records, files and property.

Sec. 3. All of the staff, records, files and other property, including property held in trust, belonging to the secretary of state with respect to the collection of the motor fuel taxes shall be transferred to the state department of revenue and shall be continued as part of the staff, records, files, and property of the department of revenue.

History: 1959, Act 15, Eff. Mar. 19, 1960.

205.44 Motor fuel taxes; hearings, orders, rules and regulations.

Sec. 4. All hearings and proceedings of whatever nature now pending before the secretary of state with respect to the collection of the motor fuel taxes shall not be abated, but shall be transferred to the state department of revenue, without notice to interested parties, and shall be conducted in the same manner and determined in accordance with the provisions of law concerning such hearings and proceedings. All orders, rules and regulations of the secretary of state with respect to the collection of the motor fuel taxes shall continue in effect as though the transfer were not made, and to the extent applicable, they shall be binding upon the department of revenue.

History: 1959, Act 15, Eff. Mar. 19, 1960.

205.45 Motor fuel taxes; transfer of appropriations.

Sec. 5. All appropriations and all other funds necessary to carry out all the powers, duties and responsibilities of the secretary of state with respect to the collection of motor fuel taxes shall be transferred to the state department of revenue.

History: 1959, Act 15, Eff. Mar. 19, 1960.

205.46 Continuance of services and functions.

Sec. 6. The secretary of state and the state department of revenue shall make all other arrangements as are

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necessary to provide for the uninterrupted conduct of the services and functions of government as prescribed by this act.

History: 1959, Act 15, Eff. Mar. 19, 1960.

205.47 Effective date of act.

Sec. 7. This act shall take effect on January 1, 1960.

History: 1959, Act 15, Eff. Mar. 19, 1960.

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