

**STREAMLINED SALES AND USE TAX REVENUE EQUALIZATION ACT (EXCERPT)**  
**Act 175 of 2004**

\*\*\*\*\* 205.173.amended THIS AMENDED SECTION IS EFFECTIVE JANUARY 1, 2017 \*\*\*\*\*

**205.173.amended Definitions.**

Sec. 3. As used in this act:

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

(b) "Department" means the department of treasury.

(c) "Diesel fuel" means that term as defined in section 2 of the motor fuel tax act, 2000 PA 403, MCL 207.1002.

(d) "Gallon equivalent" means that term as defined in section 151 of the motor fuel tax act, 2000 PA 403, MCL 207.1151.

(e) "Gasoline" means that term as defined in section 3 of the motor fuel tax act, 2000 PA 403, MCL 207.1003.

(f) "Interstate motor carrier" means a person who operates or causes to be operated a qualified commercial motor vehicle on a public road or highway in this state and at least 1 other state or Canadian province.

(g) "Motor fuel" means diesel fuel and gasoline.

(h) "Person" means an individual, firm, partnership, joint venture, association, social club fraternal organization, municipal or private corporation whether or not organized for profit, company, limited liability company, estate, trust receiver, trustee, syndicate, the United States, this state, country, or any other group or combination acting as a unit, and the plural as well as the singular number, unless the intention to give a more limited meaning is disclosed by the context.

(i) "Qualified commercial motor vehicle" means that term as defined in section 1 of the motor carrier fuel tax act, 1980 PA 119, MCL 207.211.

(j) "Sales tax" means the tax levied under the general sales tax act, 1933 PA 167, MCL 205.51 to 205.78.

(k) "Tax" includes all taxes, interest, or penalties levied under this act.

(l) "Taxpayer" means a person subject to tax under this act.

(m) "Use tax" means the tax levied under the use tax act, 1937 PA 94, MCL 205.91 to 205.111.

**History:** 2004, Act 175, Eff. Sept. 1, 2004;—Am. 2015, Act 177, Eff. Jan. 1, 2017.