

SENATE BILL No. 77

February 1, 1989, Introduced by Senators EHLERS, DINGELL, GAST, CHERRY, POSTHUMUS, CARL and SHINKLE and referred to the Committee on Natural Resources and Environmental Affairs.

A bill to amend section 11 of Act No. 48 of the Public Acts of 1929, entitled as amended

"An act levying a specific tax to be known as the severance tax upon all producers engaged in the business of severing oil and gas from the soil; prescribing the method of collecting the tax; requiring all producers of such products or purchasers thereof to make reports; to provide penalties; to provide exemptions and refunds; to prescribe the disposition of the funds so collected; and to exempt those paying such specific tax from certain other taxes,"

being section 205.311 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 11 of Act No. 48 of the Public Acts of
2 1929, being section 205.311 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 11. (1) The word "oil" as used in this ~~law~~ ACT means
5 petroleum oil, mineral oil, or other oil taken from the earth.

1 (2) "GAS" AS USED IN THIS ACT DOES NOT INCLUDE METHANE GAS
2 EXTRACTED FROM A LANDFILL.