

Transportation; motor fuel tax; reimbursement of tax; include federal government and increase vehicle capacity to 12 passengers.

TRANSPORTATION: Motor fuel tax

A bill to amend 2000 PA 403, entitled
"Motor fuel tax act,"
by amending sections 40 and 41 (MCL 207.1040 and 207.1041).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 40. (1) A person may seek a refund for tax paid under
2 this act on motor fuel that is:

3 (a) Accidentally contaminated by dye or another contaminant,
4 including but not limited to gasoline that is mixed with diesel
5 fuel, if the resulting product cannot be used to operate a motor
6 vehicle on the public roads or highways without violating this
7 act or other state or federal law.

8 (b) Accidentally lost or destroyed as a direct result of a
9 sudden and unexpected casualty loss.

1 (2) This refund does not apply if the person has been
2 reimbursed for the cost of the tax by an insurance company OR THE
3 FEDERAL GOVERNMENT for the loss or contamination.

4 Sec. 41. An end user may seek a refund for tax paid under
5 this act on gasoline used in a passenger vehicle of a capacity of
6 ~~5~~ 12 or more under a municipal franchise, license, permit,
7 agreement, or grant, respectively, a person operating a passenger
8 vehicle for the transportation of school students under a certifi-
9 cate of authority issued by the state transportation department
10 pursuant to section 5 of article II of the motor carrier act,
11 1933 PA 254, MCL 476.5, and a community action agency as
12 described in former title II of the economic opportunity act of
13 1964, Public Law 88-452, which are not a part or division of a
14 political subdivision of this state. A community action agency
15 shall make the refund a state-contributed nonfederal share to
16 grants received by the community action agency from the community
17 services administration under former title II of the economic
18 opportunity act of 1964.