

# SENATE BILL No. 416

June 18, 2015, Introduced by Senators BRANDENBURG, COLBECK, HANSEN, HUNE, ROBERTSON, ZORN, NOFS, SCHMIDT, MARLEAU and HILDENBRAND and referred to the Committee on Finance.

A bill to amend 1933 PA 167, entitled  
"General sales tax act,"  
(MCL 205.51 to 205.78) by adding section 4ee.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           SEC. 4EE. BEGINNING OCTOBER 1, 2015, THE SALE OF AVIATION  
2 GASOLINE, AVIATION JET FUEL, AND FUEL IS EXEMPT FROM THE SALES TAX  
3 AT THE ADDITIONAL RATE OF 2% APPROVED BY THE ELECTORS ON MARCH 15,  
4 1994. AS USED IN THIS SECTION, "FUEL" MEANS THAT TERM AS DEFINED IN  
5 SECTION 4 OF THE AERONAUTICS CODE OF THE STATE OF MICHIGAN, 1945 PA  
6 327, MCL 259.4. FUEL INCLUDES AVIATION GASOLINE AND AVIATION JET  
7 FUEL SUBJECT TO SECTION 203 OF THE AERONAUTICS CODE OF THE STATE OF  
8 MICHIGAN, 1945 PA 327, MCL 259.203.