

Legislative Analysis



ROAD FUNDING PACKAGE

Phone: (517) 373-8080
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House Bill 4180 (H-1) as reported from committee
Sponsor: Rep. Donni Steele

Analysis available at
<http://www.legislature.mi.gov>

House Bill 4181 (H-1) as reported from committee
Sponsor: Rep. Steve Frisbie

House Bill 4182 (H-1) as reported
Sponsor: Rep. Bradley Slagh

House Bill 4185 (H-2) as reported
Sponsor: Rep. Rylee Linting

House Bill 4183 (H-2) as reported
Sponsor: Rep. Tom Kunse

House Bill 4186 (H-1) as reported
Sponsor: Rep. Steve Carra

House Bill 4184 (H-1) as reported
Sponsor: Rep. Jamie Thompson

House Bills 4187 and 4230 (H-1s) as reported
Sponsor: Rep. Pat Outman

Committee: Transportation and Infrastructure
Complete to 3-19-25

SUMMARY:

House Bill 4183 would amend the Motor Fuel Tax Act to increase the taxes levied on motor fuel beginning October 1, 2025.

Currently, the taxes on gasoline and diesel fuel under the act are \$0.31 per gallon. These taxes are adjusted annually for inflation effective January 1.¹

The bill would increase each tax to \$0.51 per gallon effective October 1, 2025. This amount also would be adjusted for inflation on January 1, 2026, but the adjustment increment would be based on the average of the tax rates in effect during 2025.

The Department of Treasury would have to publish a notice of the increased rate established by the bill by September 1, 2025.

MCL 207.1008

House Bill 4180 would amend the General Sales Tax Act to provide that, beginning October 1, 2025, the retail sale of any fuel subject to the tax levied under the Motor Fuel Tax Act is exempt from the sales tax.

In addition, beginning October 1, 2025, the retail sale of *aviation fuel* would be exempt from sales tax.

Aviation fuel would mean any gasoline, distillate, benzine, naphtha, benzol, or other volatile and inflammable liquid produced, compounded, and used for propelling aircraft.

¹ <https://www.michigan.gov/taxes/business-taxes/motor-fuel/current-tax-rates-for-motor-fuel-and-alternative-fuel>

The bill also would make complementary changes providing that various provisions relating the payment of sales tax on certain fuels exempted by the bill will sunset (expire) after September 30, 2025.

MCL 205.56a and 205.56c and proposed MCL 205.54gg and 205.54hh

House Bill 4182 would amend the Use Tax Act to exempt from the use tax the purchase or use of the same fuels that would be exempt from sales tax under House Bill 4180.

In addition, the act currently requires the Department of Treasury to distribute revenue based on the amount collected on the use, storage, or consumption of aviation fuel under the 2% of the use tax approved by voters in 1994 in specific proportions between the State Aeronautics Fund and the Qualified Airport Fund.² The department also must reconcile the amounts distributed under this requirement each fiscal year and make any necessary adjustments to the next distribution.

The bill would sunset these provisions beginning October 1, 2025, and would allow the department to transfer money between funds, delay and adjust a distribution currently required by the act, or take any other necessary action to reconcile the distributed amounts described above for the 2024-25 fiscal year.

MCL 205.96c and 205.111 and proposed MCL 205.94gg and 205.94hh

House Bill 4185 would amend the General Sales Tax Act to modify the distribution of revenue under the act.

Similarly to the Use Tax Act provisions described above, the act now requires the Department of Treasury to distribute revenue based on the amount collected on the sale of aviation fuel under the 2% of the use tax approved by voters in 1994 in specific proportions between the State Aeronautics Fund and the Qualified Airport Fund. The department also must reconcile the amounts distributed under this requirement each fiscal year and make any necessary adjustments to the next distribution.

The bill would sunset these provisions beginning October 1, 2025, and would allow the department to transfer money between funds, delay and adjust a distribution currently required by the act, or take any other necessary action to reconcile the distributed amounts described above for the 2024-25 fiscal year.

The bill would also add that, in addition to other deposits into the School Aid Fund already required by the act, an additional \$755.0 million must be deposited into the fund from the revenue collected under the 4% sales tax imposed by the act for each fiscal year beginning with the 2025-26 fiscal year.

² Section 8 of Article IX the state constitution allows the legislature to impose a sales and use tax of up to 4%. The constitution was amended in 1994, as part of Proposal A's reform of school funding, to allow an additional 2% sales and use tax. The additional 2% is constitutionally dedicated to the School Aid Fund.

See: <https://www.legislature.mi.gov/Laws/MCL?objectName=mcl-Article-IX-8>

Finally, the bill would require, for each fiscal year beginning with the 2025-26 fiscal year, that \$95.0 million in money collected under the 4% tax imposed by the act be distributed to cities, villages, and townships pursuant to the Glenn Steil State Revenue Sharing Act, in additions to other distributions required by the General Sales Tax Act.³

MCL 205.75

House Bill 4181 would amend the Streamlined Sales and Use Tax Revenue Equalization Act to eliminate, beginning October 1, 2025, the 6% specific tax levied on interstate motor carriers that use motor fuel or alternative fuel in Michigan. The bill also would eliminate the credits available against these taxes to offset any sales tax paid on fuel purchased in Michigan.⁴

MCL 205.173 and 205.175

House Bill 4184 would amend the Aeronautics Code to increase the tax imposed on aircraft fuel under the act and alter the distribution of money collected from that tax.

Currently, the act imposes a privilege tax of three cents per gallon on all fuel sold or used in producing or generating power for propelling aircraft using aeronautical facilities in Michigan (whether on land or water). All money collected from this tax and various other revenues are required to be deposited into the state treasury and credited to the State Aeronautics Fund.

Under the bill, the tax rate would increase to 10 cents per gallon, and the additional seven-cent tax added by the bill would be distributed as follows:

- 35% into the State Aeronautics Fund.
- 65% into the Qualified Airport Fund.

MCL 259.34 and 259.203

House Bill 4186 would amend the Michigan Business Tax Act to make various changes.

The Michigan business tax (MBT) was eliminated in 2011 as part of the overhaul that created the current corporate income tax (CIT).⁵ However, certain business that had outstanding approved or assigned credits (called “legacy credits”) were allowed to continue filing until the credit is used up.

The bill would increase the tax rate for those businesses that still file under the act from 4.95% to 30% for all business activity occurring on or after January 1, 2025.

³ <https://www.legislature.mi.gov/Laws/MCL?objectName=mcl-Act-140-of-1971>

⁴ The Streamlined Sales and Use Tax Agreement is an agreement by 24 states and other governmental bodies to simplify and make more uniform the sales and use tax collection and administration for retailers and states. The agreement’s purpose is to reduce the burden of tax compliance on businesses operating in more than one state by creating uniformity in tax bases and definitions between states; simplifying exemptions, returns, and remittances; and requiring uniformity between state and local tax bases with collections being administered at the state level. Michigan joined the agreement in 2004.

⁵ <https://www.legislature.mi.gov/Bills/Bill?ObjectName=2011-HB-4361>

The bill would allow taxpayers that previously elected to continue filing under the act (to use a legacy credit) to elect, for any tax year beginning with the 2025 tax year, to file a return under the Income Tax Act and pay the CIT rather than the MBT. Any taxpayer that made this election would forgo the ability to claim any remaining legacy credits.

MCL 208.1201 and 208.1500

House Bill 4187 would amend Part 2 of the Income Tax Act, which includes the CIT and various other business taxes, to modify the distribution of revenue under that part.

Currently, through the 2024-25 fiscal year, revenue under the part is distributed as follows. First, up to \$1.2 billion must initially be deposited into the general fund. After this amount, deposits must be made in the following order:

- Up to \$50.0 million to the Michigan Housing and Community Development Fund.
- Up to \$50.0 million to the Revitalization and Placemaking Fund (see below).
- Up to \$500.0 million to the Strategic Outreach and Attraction Reserve (SOAR) Fund.
- Any remaining balance to the general fund.

For each fiscal year beginning with the 2025-26 fiscal year, \$50.0 million of the revenue collected under Part 2 must be deposited in the Michigan Housing and Community Development Fund, and the remaining revenue must be deposited in the general fund.

The bill would end the currently scheduled distributions with the 2023-24 fiscal year. Instead, beginning with the 2025-26 fiscal year through the 2029-30 fiscal year, up to \$2.2 billion in revenue collected under Part 2 would be distributed as follows:

- 90% to local road agencies as follows:
 - 18.94% to the Neighborhood Road Fund proposed by House Bill 4230.
 - 44.58% to the Michigan Department of Transportation (MDOT) for county road commissions, distributed in accordance with section 12 of 1951 PA 51.
 - 36.48% to MDOT for cities and villages, distributed in accordance with section 13 of 1951 PA 51.
- 10% to the State Trunkline Fund.

Beginning in the 2030-31 fiscal year, and in all subsequent fiscal years, up to \$2.2 billion in revenue collected under Part 2 would be distributed as follows:

- 90% to local road agencies as follows:
 - 13.89% to the Neighborhood Road Fund.
 - 47.36% to the MDOT for county road commissions, distributed in accordance with section 12 of 1951 PA 51.
 - 38.75% to MDOT for cities and villages, distributed in accordance with section 13 of 1951 PA 51.
- 10% to the State Trunkline Fund.

For all fiscal years beginning with 2025-26, any revenue remaining after the \$2.2 billion allocated by the bill would be deposited into the general fund. It also appears that, under the bill, all revenue under Part 2 for the current (2024-25) fiscal year would be deposited into the general fund.

MCL 206.623 and 206.695

House Bill 4230 would amend 1951 PA 51 to create the Neighborhood Road Fund. For fiscal years 2025-26 through 2029-30, \$100.0 million of the money received in the fund each fiscal year under House Bill 4187 would have to be deposited and maintained in a separate account to be spent by the Local Bridge Advisory Board, upon appropriation, only for the repair of closed, restricted, and critical bridges as determined by the board.

After the above allocation, MDOT would distribute the remaining money, upon appropriation, to county road commissions and city and village road agencies, based on each group's proportional share of the total *mileage* of both groups.

Mileage would mean either of the following, as applicable:

- For a county road commission, the number of miles of *county urban local roads* under its jurisdiction, as determined under section 12b of the act.
- For a city or village road agency, the number of miles of *local roads* under its jurisdiction.

The money allocated to each group would be distributed to individual road agencies as follows:

- For county road commissions, as follows:
 - \$100,000 to each county road commission.
 - The money remaining after the above distribution would be distributed to each county road commission based on the agency's proportional share of the total combined mileage of all county road commissions.
- For city and village road agencies, the money would be distributed to each road agency based on the agency's proportional share of the total combined mileage of all city and village road agencies.

Money distributed under the bill to a county road commission could be used only for the preservation, maintenance, routine maintenance, and preventative maintenance⁶ of the county local road system, and a county road commission could not require matching funds from any township in using money from the fund.

In general, the state treasurer would have to deposit into the Neighborhood Road Fund money and other assets received from any source, direct the investment of the fund, and credit the fund with interest and earnings from those investments. Money in the fund at the close of a fiscal year would not lapse to the general fund. MDOT would be the administrator of the fund for audit purposes.

Proposed MCL 247.663c

None of the bills can take effect unless all of them are enacted.

BRIEF DISCUSSION:

According to committee testimony, the state is currently facing a funding cliff for transportation funding when the last of the \$3.5 billion in bonds issued in 2019 is used up. Many argue that without a new funding source, Michigan's roads will continue to deteriorate

⁶ As those terms are defined in section 10c: <https://www.legislature.mi.gov/Laws/MCL?objectName=mcl-247-660c>

and will cost even more to maintain, repair, or replace in the future, in addition to being a safety hazard for residents.

Supporters of the bill package argued that by reprioritizing existing revenue, the bills would ensure that permanent funds are dedicated to road infrastructure without raising taxes. They argued that this was the best path to guarantee road funding because it would not be appropriate to raise taxes when the necessary revenue already exists and many Michigan families are currently struggling with inflation and other economic hardship. Supporters also contended that the bills achieve this guaranteed funding without cutting any critical programs elsewhere in state government.

In addition, supporters argued that the creation of the Neighborhood Road Fund would ensure a long-term funding source dedicated to local roads, which are often neglected in favor of larger projects.

Others raised doubts that the funds could be redirected without necessitating cuts to other state programs.

FISCAL IMPACT:

Generally, the bills would provide the following net fiscal impact. The bills would increase transportation revenue by just under \$3.2 billion beginning in fiscal year (FY) 2025-26. When compared to current law estimates, general fund revenues would increase \$600.0 million in FY 2024-25 and decrease \$3.2 billion in FY 2025-26, at least \$2.6 billion in FY 2026-27, at least \$2.8 billion in FY 2027-28 through FY 2030-31, and \$3.2 billion in subsequent years. The School Aid Fund would realize increased revenues of approximately \$55.0 million beginning in FY 2025-26 using calendar year (CY) 2024 estimates of motor fuel taxes. Using the same motor fuel tax estimates, constitutional revenue sharing would effectively be held harmless through the sales tax earmark. Both the School Aid Fund and constitutional revenue sharing estimates for a given year are subject to changes in motor fuel gallons sold and prices. Lastly, the combined distribution to the State Aeronautics Fund and Qualified Airport Fund would realize increased revenues of approximately \$8.0 to \$13.8 million depending on aviation fuel gallons sold. The fiscal impact of each bill in the package is explained in more detail below.

House Bills 4180 and 4182 would reduce sales and use tax revenue on motor fuels (gas and diesel) by approximately \$925.0 million based on the most recent year of data (CY 2024). It should be noted that the impact from year to year will vary depending on fuel prices. The exemption of aviation fuel would reduce revenue by an additional \$30.0 million to \$35.0 million.

Approximately 73% of sales tax revenue is constitutionally earmarked to the School Aid Fund, 10% is constitutionally earmarked to revenue sharing, and the remainder is allocated to the general fund. With respect to use tax revenue, after accounting for the Local Community Stabilization Authority share for personal property tax reimbursements, approximately 57% is deposited in the general fund and approximately 43% is deposited in the School Aid Fund.

With respect to the sales and use tax on aviation, the bill would eliminate the requirement that an amount equal to two percentage points of the sales and use tax collections on aviation fuel

be deposited in the State Aeronautics Fund (35% of collections at the 2% rate on aviation fuel) and Qualified Airport Fund (65% of collections at the 2% rate on aviation fuel).

House Bill 4183 would amend the Motor Fuel Tax Act to increase the motor fuel rate to \$0.51 per gallon, effective October 1, 2025. This tax is imposed on motor fuel imported into or sold, delivered, or used in this state, including gasoline and diesel used as motor fuel. Through reference, the tax rate is also applied to equivalent gallons of *alternative fuel*, as defined in the act.

The motor fuel tax rate is currently \$0.31 per gallon. As a result, the bill would increase the motor fuel tax rate by \$0.20 per gallon, a 64.5% increase. On an annualized basis, this increase would increase state restricted revenue as follows (amounts below are in millions):

Motor Fuel:	FY 2025-26 estimate (ORTA)	Estimated impact of 20-cent increase
Gasoline	\$1,341.0	\$865.2
Diesel*	286.0	184.5
Alternative	2.4	1.5
TOTAL	\$1,629.4	\$1,051.2

*Note: The estimate for diesel motor fuel assumes the enactment of a bill to amend the Motor Carrier Fuel Tax Act so that the new rate would also be imposed on interstate or cross-border motor carriers.

As noted, the estimated impact of a 20-cent increase in the motor fuel tax rates shown above is on an annualized basis. However, the new rate of \$0.51 cents per gallon would only be in effect for three months, until December 31, 2025. Under the act, the motor fuel tax rate is adjusted annually for inflation, effective January 1 of each year. The amount of the annual increase is limited to 5% of the previous fuel tax rate base. As a result, the rate would be adjusted again, effective January 1, 2026. Under the bill, this adjustment increment would be based on an average of the rates in effect in 2025. Based on current inflation forecasts, it is assumed that the inflation adjustment will increase the motor fuel tax on January 1, 2026, to 51.9 cents.

Revenue from the motor fuel tax is constitutionally dedicated to transportation and directed by section 143 of the Motor Fuel Tax Act to the Michigan Transportation Fund (MTF), a state restricted transportation fund established in 1951 PA 51. As a result, except as noted below, additional revenue from the bill's increase in the motor fuel tax rate would be credited to the MTF and distributed in accordance with the provisions of section 10 of 1951 PA 51.

Although revenue from the motor fuel tax is constitutionally dedicated to transportation, and directed by statute to the MTF, 2% of revenue from the motor fuel tax on gasoline is credited to the Recreation Improvement Account in the Michigan Conservation and Recreation Legacy Fund. There is a presumption in current law that 2% of revenue from the motor fuel tax on gasoline is used for watercraft, snowmobiles, and off-road vehicles. As a result, section 40 of Article IX of the state constitution dedicates 2% of all tax revenue derived from the sale of gasoline for consumption in internal combustion engines to the Recreation Improvement Account. This constitutional dedication is reflected in Part 711 of the Natural Resources and Environmental Protection Act. The revenue figures shown above for gasoline are gross figures, prior to the 2% earmark for the Recreation Improvement Account.

House Bill 4184 would increase the aviation fuel tax by seven cents, which would increase revenue from the aviation fuel tax by approximately \$18.0 to \$23.8 million on a full-fiscal year basis and is a function of gallons sold within a given year. From the amount collected from the seven-cent increase, 35% (approximately \$6.3 to \$8.3 million) would be deposited in the State Aeronautics Fund, and 65% (approximately \$11.7 to \$15.5 million) would be deposited in the Qualified Airport Fund.

House Bill 4185 would increase annual School Aid Fund revenues and correspondingly decrease annual general fund revenues by \$755.0 million beginning in FY 2025-26 by adding a specific School Aid Fund earmark to the sales tax. The bill would also increase annual revenue sharing revenues and correspondingly decrease annual general fund revenues by \$95.0 million annually beginning in FY 2025-26 by adding an earmark to the sales tax. The intent of both of these earmarks is to hold both the School Aid Fund and constitutional revenue sharing harmless from the removal of sales tax on motor fuels and aviation fuel.

House Bill 4186 would increase the Michigan business tax rate from 4.95% on the business income tax base to 30.0% beginning with business activity occurring on or after January 1, 2025. While individual taxpayer information is not known, it is assumed that many remaining taxpayers filing under the MBT to claim previously awarded certificated credits would transition to the corporate income tax, assuming that is the tax they would pay if not filing under the MBT.

Depending on the number of taxpayers that discontinue filing under the MBT due to the tax rate increase under the bill, it is estimated that general fund revenues from net business taxes will increase initially by up to \$530.0 to \$540.0 million in FY 2026-27 and by up to \$350.0 to \$390.0 million in FYs 2027-28 through 2030-31 based on the most recent MEGA and Other Certificated Credits Annual Report (2024). There is generally a lag between the year in which the business activity that qualifies for the credit will occur and the fiscal year in which the credits are filed and refunds are paid. The timing of decisions around tax filing and the claiming of credits could alter the estimates of fiscal year impacts on revenues.

House Bill 4187 would eliminate existing \$600.0 million of corporate income tax earmarks for the current fiscal year, FY 2024-25, and redirect the \$600.0 million to the general fund. The Strategic Outreach Attraction Reserve Fund earmark (\$550.0 million) and Revitalization and Placemaking Fund earmark (\$50.0 million) were set to expire after FY 2024-25, so the bill would remove one year of revenue to those funds. Under current law, the \$50.0 million earmark to the Michigan Housing and Community Development Fund continued in perpetuity. The bill would eliminate the earmark after FY 2023-24.

For FY 2025-26 and through FY 2029-30, the bill would earmark up to the first \$2.2 billion of corporate income tax revenue as follows:

- 90% to local road agencies as follows:
 - 18.94% to the Neighborhood Road Fund proposed by House Bill 4230.
 - 44.58% to MDOT for county road commissions, distributed in accordance with section 12 of 1951 PA 51.
 - 36.48% to MDOT for cities and villages, distributed in accordance with section 13 of 1951 PA 51.
- 10% to the State Trunkline Fund.

Beginning in FY 2030-31, and in all subsequent fiscal years, up to \$2.2 billion in revenue collected under Part 2 would be distributed as follows:

- 90% to local road agencies as follows:
 - 13.89% to the Neighborhood Road Fund.
 - 47.36% to the MDOT for county road commissions, distributed in accordance with section 12 of 1951 PA 51.
 - 38.75% to MDOT for cities and villages, distributed in accordance with section 13 of 1951 PA 51.
- 10% to the State Trunkline Fund.

Beginning in FY 2025-26, any revenue in excess of \$2.2 billion would be deposited into the general fund.

Based on January 2025 CREC (Consensus Revenue Estimating Conference) estimates, the bill would reduce general fund revenues by \$2.2 billion in FY 2025-26 and FY 2026-27 as CIT estimates in both years slightly exceed the \$2.2 billion level. The CIT estimates for FY 2025-26 and FY 2026-27 are \$2,225.5 million and \$2,284.7 million, respectively. The impact on general fund revenues in years beyond FY 2026-27 would depend on actual CIT collections. However, the impact would be capped at \$2.2 billion, as the earmark for transportation-related purposes would remain at that amount.

Distribution Under House Bill 4187

FYs 2026 to 2030

Total CIT Earmark	\$2,200,000,000	
90% to local road agencies:		
Neighborhood Road Fund	\$375,012,000	18.94%
County road commissions	882,684,000	44.58%
Cities/villages	722,304,000	36.48%
Total to local road agencies	\$1,980,000,000	
10% to State Trunkline Fund	\$ 220,000,000	

FY 2031 and each fiscal year thereafter

Total CIT Earmark	\$2,200,000,000	
90% to local road agencies:		
Neighborhood Road Fund	\$275,022,000	13.89%
County road commissions	937,728,000	47.36%
Cities/villages	767,250,000	38.75%
Total to local road agencies	\$1,980,000,000	
10% to State Trunkline Fund	\$ 220,000,000	

House Bill 4230 would amend 1951 PA 51 to create the Neighborhood Road Fund. The bill would direct the state treasurer to deposit money and other assets received from any source into the fund. As noted above, House Bill 4187 would earmark up to \$2.2 billion from Part 2 of the Income Tax Act, including specific earmarks to the Neighborhood Road Fund. The analysis below assumes that the entire \$2.2 billion would be earmarked.

Specifically, for fiscal years 2025-26 through 2029-30, House Bill 4187 earmarks 18.94% of the \$2.2 billion to the Neighborhood Road Fund. This equates to \$375.0 million. Of this amount, House Bill 4230 directs that \$100.0 million be deposited and maintained in a separate account to be spent by the Local Bridge Advisory Board,⁷ upon appropriation, only for the repair of closed, restricted, and critical bridges as determined by the board.

After the \$100.0 million set-aside for local bridges, the amount remaining for distribution from the Neighborhood Road Fund would be \$275.0 million. This is also the amount available for distribution from the Neighborhood Road Fund for fiscal year 2030-31, and all subsequent fiscal years, when the \$100.0 million set-aside for local bridges is no longer required. For fiscal year 2030-31, and all subsequent fiscal years, House Bill 4187 earmarks 13.89% of the \$2.2 billion to the Neighborhood Road Fund. This equates to \$275.0 million.

The bill directs MDOT, upon appropriation, to distribute Neighborhood Road Fund money by formula. The initial allocation would be between two road agency categories: county road commissions and cities and villages, based on each category's proportional share of the total mileage of both groups. Mileage would mean, for a county road commission, the number of miles of *county urban local roads* under its jurisdiction, as determined under section 12b of the act. For a city or village road agency, mileage would mean the number of miles of *local roads* under its jurisdiction.

County urban local road mileage totals 11,498.60 (43.5% of total mileage as defined). As a result, the county road commission share of the annual \$275.0 million Neighborhood Road Fund distribution would equate to \$116.6 million.

City/village local road mileage totals 14,936.58 (56.5% of total mileage as defined). As a result, the city/village share of the annual \$275.0 million Neighborhood Road Fund distribution would equate to \$155.4 million.

The money would be distributed to individual road agencies as follows:

- For county road commissions, as follows:
 - \$100,000 to each county road commission.
 - The money remaining after the above distribution would be distributed to each county road commission based on the agency's proportional share of the total combined mileage of all county road commissions.
- For city and village road agencies, the money would be distributed to each road agency based on the agency's proportional share of the total combined mileage of all city and village road agencies.

⁷ Created in section 10(4) of 1951 PA 51: <https://www.legislature.mi.gov/Laws/MCL?objectName=MCL-247-660>

POSITIONS:

Representatives of the following entities testified in support of some or all of the bills:

- Amalgamated Transit Union (3-18-25)
- American Council of Engineering Companies (3-18-25)
- County Road Association (3-18-25)
- Michigan Association of Counties (3-18-25)
- Michigan Infrastructure and Transportation Association (3-11-25)
- Michigan Laborers District Council (3-18-25)
- Michigan Municipal League (3-18-25)
- Michigan Petroleum Association (3-11-25)
- Michigan Townships Association (3-18-25)
- National Federation of Independent Businesses (3-11-25)
- Rapid – City of Grand Rapids (support with amendments) (3-18-25)

The following entities indicated support for some or all of the bills:

- Asphalt Pavement Association of Michigan (3-18-25)
- Mackinac Center (3-18-25)
- Michigan Aggregates Association (3-11-25)
- Michigan Concrete Association (3-18-25)
- Michigan Paving and Materials (3-11-25)

The Grand Rapids Chamber indicated support for HB 4180 to 4183, 4185, and (if amended) 4187. (3-11-25)

The Detroit Regional Chamber indicated support for HBs 4180 to 4183 and 4185 and opposition to HB 4186. (3-18-25)

The Michigan Chamber of Commerce indicated support for HBs 4180 to 4183, 4185, and 4187 and opposition to HB 4186. (3-18-25)

The following entities indicated opposition to House Bill 4186 (3-18-25):

- Michigan Manufacturers Association
- Council of State Taxation

Representatives of the following testified with a neutral position on some or all of the bills:

- Detroit Regional Chamber (3-11-25)
- Michigan Public Transit Association (3-18-25)
- Transit Riders United (3-18-25)

Michigan Clinicians for Climate Action indicated no position on the bills. (3-18-25)

The Michigan Environmental Council indicated a neutral position on the bills. (3-18-25)

Legislative Analyst: Alex Stegbauer
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■ This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations and does not constitute an official statement of legislative intent.