

MOTOR CARRIER FUEL TAX ACT (EXCERPT)
Act 119 of 1980

207.212 Motor carrier fuel tax; calculation; rate; quarterly return and tax payment; form; determining amount of motor fuel or alternative fuel consumed and average miles per gallon; presumption; remittance; filing returns and paying tax for other than quarterly periods; rate beginning January 1, 2017.

Sec. 2.

(1) A motor carrier licensed under this act shall pay a road tax calculated on the amount of motor fuel and alternative fuel consumed in qualified commercial motor vehicles on the public roads or highways within this state. Except as otherwise provided under subsection (6), the tax shall be at the rate of 15 cents per gallon on motor fuel consumed on the public roads or highways within this state. In addition, qualified commercial motor vehicles licensed under this act that travel in interstate commerce are subject to the definition of taxable motor fuels and alternative fuels and rates as defined by the respective international fuel tax agreement member jurisdictions. A motor carrier licensed under this act shall file a return and pay the tax due quarterly to the department on or before the last day of January, April, July, and October of each year on a form prescribed and furnished by the department. Each quarterly return and tax payment shall cover the liability for the annual quarter ending on the last day of the preceding month.

(2) The amount of motor fuel or alternative fuel consumed in the operation of a motor carrier on public roads or highways within this state shall be determined by dividing the miles traveled within this state by the average miles per gallon of motor fuel or applicable gallon equivalent of alternative fuel. The average miles per gallon of motor fuel or per-gallon equivalent of alternative fuel, as applicable, shall be determined by dividing the miles traveled within and outside of this state by the total amount of motor fuel or alternative fuel consumed within and outside of this state.

(3) In the absence of records showing the average number of miles operated per gallon of motor fuel or per-gallon equivalent of alternative fuel, as applicable, it is presumed that 1 gallon of motor fuel or applicable gallon equivalent of alternative fuel is consumed for every 4 miles traveled.

(4) The quarterly tax return shall be accompanied by a remittance covering any tax due.

(5) The commissioner, when he or she considers it necessary to ensure payment of the tax or to provide a more efficient administration of the tax, may require the filing of returns and payment of the tax for other than quarterly periods.

(6) Beginning January 1, 2017 and annually thereafter, the per-gallon or per-gallon equivalent rate of tax under this act for motor fuel or alternative fuel consumed on the public roads or highways of this state is 1 of the following:

(a) For motor fuel, the applicable rate prescribed under section 8(1) of the motor fuel tax act, 2000 PA 403, MCL 207.1008, for the same period.

(b) For alternative fuel, the rate prescribed under section 152 of the motor fuel tax act, 2000 PA 403, MCL 207.1152, for the same period.

History: 1980, Act 119, Imd. Eff. May 14, 1980 ;-- Am. 1996, Act 584, Eff. Mar. 31, 1997 ;-- Am. 2002, Act 667, Eff. Apr. 1, 2003 ;-- Am. 2006, Act 346, Imd. Eff. Sept. 1, 2006 ;-- Am. 2015, Act 178, Eff. Jan. 1, 2017

Compiler's Notes: Former MCL 207.201 to 207.214, deriving from Act 319 of 1947 and pertaining to a diesel motor fuel tax, were repealed by Act 54 of 1951.

Compiler's Notes: Enacting section 2 of Act 475 of 2014 provides: "Enacting section 2. This amendatory act does not take effect unless House Joint Resolution UU of the 97th Legislature becomes a part of the state constitution of 1963 as provided in section 1 of article XII of the state constitution of 1963." House Joint Resolution UU was presented to the electors as Proposal 15-1 at the May 5, 2015 special election. The proposal to amend the constitution was not approved by the voters and Act 475 of 2014 does not go into effect.