

# SENATE BILL No. 551

May 7, 2009, Introduced by Senator BROWN 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 4ff.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1        SEC. 4FF. A PERSON SUBJECT TO THE TAX UNDER THIS ACT MAY  
2        EXCLUDE FROM THE GROSS PROCEEDS USED FOR THE COMPUTATION OF THE TAX  
3        THE SALE OF GASOLINE CONTAINING AT LEAST 70% ETHANOL AND THE SALE  
4        OF DIESEL FUEL CONTAINING AT LEAST 5% BIODIESEL. AS USED IN THIS  
5        SECTION, "ETHANOL" AND "BIODIESEL" MEAN THOSE TERMS AS DEFINED IN  
6        SECTION 8 OF THE MOTOR FUEL TAX ACT, 2000 PA 403, MCL 207.1008.