

HOUSE BILL No. 4415

March 26, 2015, Introduced by Rep. Greimel and referred to the Committee on Government Operations.

A bill to amend 1949 PA 300, entitled
"Michigan vehicle code,"
(MCL 257.1 to 257.923) by adding section 801k.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 SEC. 801K. (1) AFTER CONSULTATION WITH THE STATE TREASURY
2 DEPARTMENT, IF THE DEPARTMENT RECEIVES NOTIFICATION FROM OR
3 OTHERWISE DETERMINES THAT THE UNITED STATES INTERNAL REVENUE
4 SERVICE OR A COURT HAS DETERMINED THAT INDIVIDUAL RESIDENTS OF THIS
5 STATE ARE PROHIBITED FROM DEDUCTING PAYMENT OF THE TAX IMPOSED
6 UNDER SECTION 801(1)(P) FROM THEIR FEDERAL TAXABLE INCOME UNDER
7 SECTION 179 OF THE INTERNAL REVENUE CODE, 26 USC 179, THE SECOND
8 AND SUBSEQUENT REGISTRATION TAX FOR EACH MOTOR VEHICLE OF THE 1984
9 OR A SUBSEQUENT MODEL YEAR AS SHOWN ON THE APPLICATION REQUIRED
10 UNDER SECTION 217 THAT IS OF THE MOTOR VEHICLE CATEGORY OTHERWISE

1 SUBJECT TO THE TAX SCHEDULE DESCRIBED IN SECTION 801(1) (A) AND FOR
2 EACH LOW-SPEED VEHICLE IS AS FOLLOWS:

3 (A) FOR THE SECOND REGISTRATION, 90% OF THE TAX ASSESSED UNDER
4 SECTION 801(1) (P) (i) .

5 (B) FOR THE THIRD REGISTRATION, 90% OF THE TAX ASSESSED UNDER
6 SUBDIVISION (A) .

7 (C) FOR THE FOURTH AND SUBSEQUENT REGISTRATIONS, 90% OF THE
8 TAX ASSESSED UNDER SUBDIVISION (B) .

9 (2) IF THE TAX SCHEDULE DESCRIBED IN SUBSECTION (1) BECOMES
10 APPLICABLE, THE SECRETARY OF STATE SHALL PAY EACH PERSON WHO
11 REGISTERED A MOTOR VEHICLE UNDER SECTION 801(1) (P) (ii) TO (iv) DURING
12 THE SAME CALENDAR YEAR IN WHICH THE TAX SCHEDULE DESCRIBED IN
13 SUBSECTION (1) BECOMES APPLICABLE THE DIFFERENCE BETWEEN THE
14 REGISTRATION TAX PAID UNDER SECTION 801(1) (P) (ii) TO (iv) AND THE
15 APPLICABLE REGISTRATION TAX UNDER SUBSECTION (1) .

16 Enacting section 1. This amendatory act takes effect June 21,
17 2015.

18 Enacting section 2. This amendatory act does not take effect
19 unless House Joint Resolution UU of the 97th Legislature becomes a
20 part of the state constitution of 1963 as provided in section 1 of
21 article XII of the state constitution of 1963.