

HOUSE BILL NO. 4779

June 26, 2019, Introduced by Rep. Greig and referred to the Committee on Transportation.

A bill to levy a tax for the use of public roads and highways of this state by certain commercial motor carriers who operate certain commercial vehicles within this state; to provide for certain mechanisms for administering, paying, collecting, and enforcing the tax; to require the keeping and providing of certain records and for the examination of certain records, reports, and returns; to impose certain duties upon and confer certain powers on certain state departments and agencies; to promulgate certain rules; and to prescribe certain penalties for the violation of this



act.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 1. This act shall be known and may be cited as the
2 "commercial motor carrier road tax act".

3 Sec. 3. As used in this act:

4 (a) "Commercial motor carrier" means 1 or more of the
5 following:

6 (i) A motor carrier as defined in section 1 of the motor
7 carrier fuel tax act, 1980 PA 119, MCL 207.211.

8 (ii) A person who operates a commercial motor vehicle in this
9 state.

10 (b) "Commercial motor vehicle" means that term as defined in
11 section 7a of the Michigan vehicle code, 1949 PA 300, MCL 257.7a,
12 and that has paid the registration fee as provided in section 801
13 or 801g of the Michigan vehicle code, 1949 PA 300, MCL 257.801 or
14 257.801g.

15 (c) "Department" means the department of treasury.

16 (d) "Public roads or highways" means that term as defined in
17 section 1 of the motor carrier fuel tax act, 1980 PA 119, MCL
18 207.211.

19 (e) "Tax" means the tax imposed under section 5.

20 Sec. 5. (1) Beginning January 1, 2020, a commercial motor
21 carrier that operates a commercial motor vehicle on the public
22 roads or highways of this state shall pay a tax for the privilege
23 of using the public roads or highways in this state. The tax shall
24 be 6.0 cents per mile driven on a public road or highway in this
25 state.

26 (2) A commercial motor carrier under this act shall file a
27 return and pay the tax due quarterly to the department on or before



1 the last day of January, April, July, and October of each year on a
2 form prescribed and furnished by the department. Each quarterly
3 return and tax payment shall cover the liability for the annual
4 quarter ending on the last day of the preceding month.

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

7 (4) The department, when it considers it necessary to ensure
8 payment of the tax or to provide a more efficient administration of
9 the tax, may require the filing of returns and payment of the tax
10 for other than quarterly periods or by other methods.

11 Sec. 7. This act shall not apply to a commercial motor vehicle
12 operated and owned by this state, a political subdivision of this
13 state, or the federal government.

14 Sec. 9. (1) If a person overpays the tax under this act, that
15 person shall be entitled to a refund as determined by the
16 department. A refund, when approved by the department, shall be
17 payable from the revenue received under this act.

18 (2) A person, or an agent, employee, or representative of the
19 person, who fails to pay the tax under this act, who makes a false
20 statement in any return under this act, or who knowingly presents
21 any return or invoice containing a false statement is guilty of a
22 misdemeanor, punishable by a fine of not more than \$5,000.00 or
23 imprisonment for not more than 1 year, or both.

24 (3) The tax levied by this act shall be administered under
25 1941 PA 122, MCL 205.1 to 205.31. In case of conflict between 1941
26 PA 122, MCL 205.1 to 205.31, and this act, this act shall prevail.

27 (4) The department may examine the books, invoices, receipts,
28 records, electronic records, and papers of a commercial motor
29 carrier that pertain to the use of public roads or highways in this



1 state to verify miles driven in this state and the truth and
2 accuracy of any statement, report, or return.

3 (5) Each commercial motor carrier shall maintain and keep, for
4 a period of at least 4 years, suitable books, invoices, receipts,
5 records, electronic records, papers, and accounts pertaining to the
6 use of a public road or highway in this state to verify miles
7 driven in this state, and other pertinent records and papers as
8 required by the department for the administration of this act.

9 Sec. 11. Money received and collected by the department under
10 this act, after the payment of the necessary expenses incurred in
11 the administration of this act, shall be deposited in the state
12 treasury to the credit of the fixing Michigan roads fund created in
13 section 27 of 1951 PA 51, MCL 247.676.

14 Sec. 13. The department or the department's designated
15 representative shall enforce the requirements of this act. In
16 addition, the department of state police shall assist the
17 department in the enforcement of the requirements of this act.

18 Sec. 14. The department may promulgate rules under the
19 administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to
20 24.328, it considers necessary and appropriate for administration
21 of this act.

22 Enacting section 1. This act does not take effect unless
23 Senate Bill No. ____ or House Bill No.4782 (request no. 02771'19) of
24 the 100th Legislature is enacted into law.

