HOUSE BILL No. 6294

September 29, 2004, Introduced by Reps. Gleason, Bieda, Lipsey, Gieleghem, Adamini, Murphy, Meisner, Gaffney, Casperson, Hummel, LaJoy, Nofs, Gillard, Wojno, Sak, DeRoche, Hune and Elkins and referred to the Committee on Tax Policy.

A bill to amend 1949 PA 300, entitled "Michigan vehicle code,"

by amending sections 226 and 801 (MCL 257.226 and 257.801), section 226 as amended by 2004 PA 163 and section 801 as amended by 2003 PA 152.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

- 1 Sec. 226. (1) A vehicle registration issued by the
- 2 secretary of state expires on the owner's birthday, unless
- 3 another expiration date is provided for under this act or unless
- 4 the registration is for the following vehicles, in which case
- 5 registration expires on the last day of February:
- 6 (a) A commercial vehicle except for a commercial vehicle
- ${f 7}$ issued a registration under the international registration plan
- 3 or a pickup truck or van owned by an individual.
 - (b) Except for a trailer or semitrailer issued a registration

- 1 under the international registration plan, a trailer or
- 2 semitrailer owned by a business, corporation, or person other
- 3 than an individual; or a pole trailer.
- 4 (2) Until February 1, 2005, the expiration date for a
- 5 registration issued for a motorcycle is March 31. Beginning
- 6 February 1, 2005, the expiration date for a registration issued
- 7 for a motorcycle is the motorcycle owner's birthday.
- 8 (3) The expiration date for a registration bearing the
- 9 letters "SEN" or "REP" is February 1.
- 10 (4) In the case of a vehicle owned by a business,
- 11 corporation, or an owner other than an individual, the secretary
- 12 of state may assign or reassign the expiration date of the
- 13 registration.
- 14 (5) The secretary of state shall do all of the following:
- 15 (a) After the October 1 immediately preceding the year
- 16 designated on the registration, issue a registration upon
- 17 application and payment of the proper fee for a commercial
- 18 vehicle, other than a pickup or van owned by an individual; or a
- 19 trailer owned by a business, corporation, or person other than an
- 20 individual.
- 21 (b) Beginning 60 days before the expiration date assigned on
- 22 an international registration plan registration plate, issue a
- 23 registration under section 801g upon application and payment of
- 24 the proper apportioned fee for a commercial vehicle engaged in
- 25 interstate commerce.
- (c) Beginning 45 days before the owner's birthday and 120
- 27 days before the expiration date assigned by the secretary of

- 1 state, issue a registration for a vehicle other than those
- **2** designated in subsection (1)(a) or (b). However, if an owner
- 3 whose registration period begins 45 days before his or her
- 4 birthday will be out of the state during the 45 days immediately
- 5 preceding expiration of a registration or for other good cause
- 6 shown cannot apply for a renewal registration within the 45-day
- 7 period, application for a renewal registration may be made not
- 8 more than 6 months before expiration.
- 9 (6) Except as otherwise provided in this subsection, the
- 10 secretary of state, upon application and payment of the proper
- 11 fee, shall issue a registration for a vehicle or a motorcycle to
- 12 a resident that shall expire on the owner's birthday. If the
- 13 owner's next birthday is at least 6 months but not more than 12
- 14 months in the future, the owner shall receive a registration
- 15 valid until the owner's next birthday. If the owner's next
- 16 birthday is less than 6 months in the future, the owner shall
- 17 receive a registration valid until the owner's birthday following
- 18 the owner's next birthday. The tax required under this act for a
- 19 registration described in this subsection -shall be- is either of
- 20 the following:
- 21 (a) For an original registration, the tax shall bear the same
- 22 relationship to the tax required under section 801 for a 12-month
- 23 registration as the length of the registration bears to 12
- 24 months.
- **25** (b) For a renewal of a registration, either of the
- 26 following:
- 27 (i) For a registration that is for at least 6 months but not

- 1 more than 12 months, the same amount as for 12 months.
- (ii) For a renewal of a registration that is for more than 12
- 3 months, 2 times the amount for 12 months.
- 4 Partial months shall be considered as whole months in the
- 5 calculation of the required tax and in the determination of the
- 6 length of time between the application for a registration and the
- 7 owner's next birthday. The tax required for that registration
- 8 shall be rounded off to whole dollars as provided in section
- **9** 801.
- 10 (7) A certificate of title shall remain valid until canceled
- 11 by the secretary of state for cause or upon a transfer of an
- 12 interest shown on the certificate of title.
- 13 (8) The secretary of state, upon request, shall issue special
- .4 registration for commercial vehicles, valid for 6 months after
- 15 the date of issue, if the full registration fee exceeds \$50.00,
- 16 on the payment of 1/2 the full registration fee and a service
- 17 charge as enumerated in section 802(1).
- 18 (9) The secretary of state may issue a special registration
- 19 for each of the following:
- (a) A new vehicle purchased or leased outside of this state
- 21 and delivered in this state to the purchaser or lessee by the
- 22 manufacturer of that vehicle for removal to a place outside of
- 23 this state, if a certification is made that the vehicle will be
- 24 primarily used, stored, and registered outside of this state and
- 25 will not be returned to this state by the purchaser or lessee for
- 26 use or storage.
- 27 (b) A vehicle purchased or leased in this state and delivered

- 1 to the purchaser or lessee by a dealer or by the owner of the
- 2 vehicle for removal to a place outside of this state, if a
- 3 certification is made that the vehicle will be primarily used,
- 4 stored, and registered outside of this state and will not be
- 5 returned to this state by the purchaser or lessee for use or
- 6 storage.
- 7 (10) A special registration issued under subsection (9) is
- 8 valid for not more than 14 days after the date of issuance, and a
- 9 fee shall be collected for each special registration as provided
- 10 in section 802(3). The special registration may be in the form
- 11 determined by the secretary of state. If a dealer makes a retail
- 12 sale or lease of a vehicle to a purchaser or lessee who is
- 13 qualified and eligible to obtain a special registration, the
- 14 dealer shall apply for the special registration for the purchaser
- 15 or lessee. If a person other than a dealer sells or leases a
- 16 vehicle to a purchaser or lessee who is qualified and eligible to
- 17 obtain a special registration, the purchaser or lessee shall
- 18 appear in person, or by a person exercising the purchaser's or
- 19 lessee's power of attorney, at an office of the secretary of
- 20 state and furnish a certification that the person is the bona
- 21 fide purchaser or lessee or that the person has granted the power
- 22 of attorney, together with other forms required for the issuance
- 23 of the special registration and provide the secretary of state
- 24 with proof that the vehicle is covered by a Michigan no-fault
- 25 insurance policy issued pursuant to section 3101 of the insurance
- **26** code of 1956, 1956 PA 218, MCL 500.3101, or proof that the
- 27 vehicle is covered by a policy of insurance issued by an insurer

- 1 pursuant to section 3163 of the insurance code of 1956, 1956
- 2 PA 218, MCL 500.3163. The certification required in this
- 3 subsection shall contain all of the following:
- 4 (a) The address of the purchaser or lessee.
- 5 (b) A statement that the vehicle is purchased or leased for
- 6 registration outside of this state.
- 7 (c) A statement that the vehicle shall be primarily used,
- 8 stored, and registered outside of this state.
- **9** (d) The name of the jurisdiction in which the vehicle is to
- 10 be registered.
- 11 (e) Other information requested by the secretary of state.
- 12 (11) Upon request, the secretary of state may issue a
- 13 registration valid for 6 months after the date of issuance for
- 14 use on a trailer or semitrailer weighing 1,500 pounds or less and
- 15 that is used for recreational purposes, upon payment of 1/2 the
- **16** full registration fee imposed under section 801(1)(l). This
- 17 subsection does not apply after October 1, 2003.
- 18 (12) In the case of a commercial vehicle, trailer, or
- 19 semitrailer issued a registration under the international
- 20 registration plan, the secretary of state in mutual agreement
- 21 with the owner may assign or reassign the expiration date of the
- 22 registration. However, the expiration date agreed to shall be
- 23 either March 31, June 30, September 30, or December 31. Renewals
- 24 expiring on or after September 30, 1993 shall be for a minimum of
- 25 at least 12 months if there is a change in the established
- 26 expiration date.
- 27 (13) The expiration date for a multiyear registration issued

- 1 for a leased vehicle shall be the date the lease expires but
- 2 shall not be for a period longer than 24 months.
- 3 Sec. 801. (1) The secretary of state shall collect the
- 4 following taxes at the time of registering a vehicle, which shall
- 5 exempt the vehicle from all other state and local taxation,
- 6 except the fees and taxes provided by law to be paid by certain
- 7 carriers operating motor vehicles and trailers under the motor
- 8 carrier act, 1933 PA 254, MCL 475.1 to 479.43; the taxes imposed
- 9 by the motor carrier fuel tax act, 1980 PA 119, MCL 207.211 to
- 10 207.234; and except as otherwise provided by this act:
- 11 (a) For a motor vehicle, including a motor home, except as
- 12 otherwise provided, and a pickup truck or van that weighs not
- 13 more than 5,000 pounds, except as otherwise provided, according
- 14 to the following schedule of empty weights:

15	Empty weights	Fee
16	0 to 3,000 pounds	\$ 29.00
17	3,001 to 3,500 pounds	32.00
18	3,501 to 4,000 pounds	37.00
19	4,001 to 4,500 pounds	43.00
20	4,501 to 5,000 pounds	47.00
21	5,001 to 5,500 pounds	52.00
22	5,501 to 6,000 pounds	57.00
23	6,001 to 6,500 pounds	62.00
24	6,501 to 7,000 pounds	67.00
25	7,001 to 7,500 pounds	71.00
26	7,501 to 8,000 pounds	77.00

1	8,001 to 8,500 pounds 81.00
2	8,501 to 9,000 pounds
3	9,001 to 9,500 pounds 91.00
4	9,501 to 10,000 pounds 95.00
5	over 10,000 pounds\$ 0.90 per 100 pounds
6	of empty weight
7	On October 1, 1983, and October 1, 1984, the tax assessed
8	under this subdivision shall be annually revised for the
9	registrations expiring on the appropriate October 1 or after that
LO	date by multiplying the tax assessed in the preceding fiscal year
L1	times the personal income of Michigan for the preceding calendar
L2	year divided by the personal income of Michigan for the calendar
L3	year -which that preceded that calendar year. In performing the
L 4	calculations under this subdivision, the secretary of state shall
L5	use the spring preliminary report of the United States department
L6	of commerce or its successor agency. A van -which that is owned
L 7	by an individual who uses a wheelchair or by an individual who
L8	transports a resident of his or her household who uses a
L9	wheelchair and for which registration plates are issued pursuant
20	to section 803d shall be assessed at the rate of 50% of the tax
21	provided for in this subdivision.
22	(b) For a trailer coach attached to a motor vehicle, the tax
23	shall be assessed as provided in subdivision $(l).$ A trailer
24	coach not under 1959 PA 243, MCL 125.1035 to 125.1043, and while
25	located on land otherwise assessable as real property under the
26	general property tax act, 1893 PA 206, MCL 211.1 to 211.157, if
27	the trailer coach is used as a place of habitation, and whether

- 1 or not permanently affixed to the soil, shall not be exempt from
- 2 real property taxes.
- 3 (c) For a road tractor, truck, or truck tractor owned by a
- 4 farmer and used exclusively in connection with a farming
- 5 operation, including a farmer hauling livestock or farm equipment
- 6 for other farmers for remuneration in kind or in labor, but not
- 7 for money, or used for the transportation of the farmer and the
- 8 farmer's family, and not used for hire, 74 cents per 100 pounds
- 9 of empty weight of the road tractor, truck, or truck tractor. If
- 10 the road tractor, truck, or truck tractor owned by a farmer is
- 11 also used for a nonfarming operation, the farmer shall be subject
- 12 to the highest registration tax applicable to the nonfarm use of
- 13 the vehicle but shall not be subject to more than 1 tax rate
- 14 under this act.
- 15 (d) For a road tractor, truck, or truck tractor owned by a
- 16 wood harvester and used exclusively in connection with the wood
- 17 harvesting operations or a truck used exclusively to haul milk
- 18 from the farm to the first point of delivery, 74 cents per 100
- 19 pounds of empty weight of the road tractor, truck, or truck
- 20 tractor. A registration secured by payment of the fee as
- 21 prescribed in this subdivision shall continue in full force and
- 22 effect until the regular expiration date of the registration. As
- 23 used in this subdivision, "wood harvester" includes the person or
- 24 persons hauling and transporting raw materials in the form
- 25 produced at the harvest site. As used in this subdivision, "wood
- 26 harvesting operations does not include the transportation of
- 27 processed lumber, Christmas trees, or processed firewood for a

- 1 profit making venture.
- 2 (e) For a hearse or ambulance used exclusively by a licensed
- 3 funeral director in the general conduct of the licensee's funeral
- 4 business, including a hearse or ambulance whose owner is engaged
- 5 in the business of leasing or renting the hearse or ambulance to
- 6 others, \$1.17 per 100 pounds of the empty weight of the hearse or
- 7 ambulance.
- 8 (f) For a vehicle owned and operated by this state, a state
- 9 institution, a municipality, a privately incorporated, nonprofit
- 10 volunteer fire department, or a nonpublic, nonprofit college or
- 11 university, \$5.00 per plate. A registration plate issued under
- 12 this subdivision shall expire on June 30 of the year in which new
- 13 registration plates are reissued for all vehicles by the
- 14 secretary of state.
- 15 (g) For a bus including a station wagon, carryall, or
- 16 similarly constructed vehicle owned and operated by a nonprofit
- 17 parents' transportation corporation used for school purposes,
- 18 parochial school or society, church Sunday school, or any other
- 19 grammar school, or by a nonprofit youth organization or nonprofit
- 20 rehabilitation facility; or a motor vehicle owned and operated by
- 21 a senior citizen center, \$10.00 per set, if the bus, station
- 22 wagon, carryall, or similarly constructed vehicle or motor
- 23 vehicle is designated by proper signs showing the organization
- 24 operating the vehicle.
- 25 (h) For a vehicle owned by a nonprofit organization and used
- 26 to transport equipment for providing dialysis treatment to
- 27 children at camp; for a vehicle owned by the civil air patrol, as

1	organized under -sections 40301 to 40307 of title 36 of the
2	United States Code, 36 -U.S.C. USC 40301 to 40307, \$10.00 per
3	plate, if the vehicle is designated by a proper sign showing the
4	civil air patrol's name; for a vehicle owned and operated by a
5	nonprofit veterans center; for a vehicle owned and operated by a
6	nonprofit recycling center or a federally recognized nonprofit
7	conservation organization; for a motor vehicle having a truck
8	chassis and a locomotive or ship's body -which that is owned by
9	a nonprofit veterans organization and used exclusively in parades
10	and civic events; or for an emergency support vehicle used
11	exclusively for emergencies and owned and operated by a federally
12	recognized nonprofit charitable organization, \$10.00 per plate.
13	(i) For each truck owned and operated free of charge by a
14	bona fide ecclesiastical or charitable corporation, or red cross,
15	girl scout, or boy scout organization, 65 cents per 100 pounds of
16	the empty weight of the truck.
17	(j) For each truck, weighing 8,000 pounds or less, and not
18	used to tow a vehicle, for each privately owned truck used to tow
19	a trailer for recreational purposes only and not involved in a
20	profit making venture, and for each vehicle designed and used to
21	tow a mobile home or a trailer coach, except as provided in
22	subdivision (b), \$38.00 or an amount computed according to the
23	following schedule of empty weights, whichever is greater:
24	Empty weights Per 100 pounds
25	0 to 2,500 pounds \$ 1.40

2,501 to 4,000 pounds.....

26

1.76

1	4,001 to 6,000 pounds	2.20
2	6,001 to 8,000 pounds	2.72
3	8,001 to 10,000 pounds	3.25
4	10,001 to 15,000 pounds	3.77
5	15,001 pounds and over	4.39
6	If the tax required under subdivision (p) for a vehi	cle of
7	the same model year with the same list price as the vehic	le for
8	which registration is sought under this subdivision is mo	re than
9	the tax provided under the preceding provisions of this	
10	subdivision for an identical vehicle, the tax required un	der this
11	subdivision shall not be less than the tax required under	
12	subdivision (p) for a vehicle of the same model year with	the
13	same list price.	
14	(k) For each truck weighing 8,000 pounds or less tow	ing a
15	trailer or any other combination of vehicles and for each	truck
16	weighing 8,001 pounds or more, road tractor or truck trac	tor,
17	except as provided in subdivision (j) according to the fo	llowing
18	schedule of elected gross weights:	
19	Elected gross weight	Fee
20	0 to 24,000 pounds\$	491.00
21	24,001 to 26,000 pounds	558.00
22	26,001 to 28,000 pounds	558.00
23	28,001 to 32,000 pounds	649.00
24	32,001 to 36,000 pounds	744.00
25	36,001 to 42,000 pounds	874.00
26	42,001 to 48,000 pounds	005.00

1	48,001 to 54,000 pounds
2	54,001 to 60,000 pounds
3	60,001 to 66,000 pounds
4	66,001 to 72,000 pounds
5	72,001 to 80,000 pounds
6	80,001 to 90,000 pounds
7	90,001 to 100,000 pounds
8	100,001 to 115,000 pounds
9	115,001 to 130,000 pounds
10	130,001 to 145,000 pounds
11	145,001 to 160,000 pounds
12	over 160,000 pounds
13	For each commercial vehicle registered pursuant to this
14	subdivision \$15.00 shall be deposited in a truck safety fund to
15	be expended for the purposes prescribed in section 25 of 1951
16	PA 51, MCL 247.675.
17	If a truck or road tractor without trailer is leased from an
18	individual owner-operator, the lessee, whether a person, firm, or
19	corporation, shall pay to the owner-operator 60% of the fee
20	prescribed in this subdivision for the truck tractor or road
21	tractor at the rate of 1/12 for each month of the lease or
22	arrangement in addition to the compensation the owner-operator is
23	entitled to for the rental of his or her equipment.
24	$\left(l ight)$ For each pole trailer, semitrailer, trailer coach, or
25	trailer, the tax shall be assessed according to the following
26	schedule of empty weights:

Т	Empty weights Fee
2	0 to 2,499 pounds \$ 75.00
3	2,500 to 9,999 pounds
4	10,000 pounds and over
5	The registration plate issued under this subdivision expires
6	only when the secretary of state reissues a new registration
7	plate for all trailers. If the secretary of state reissues a new
8	registration plate for all trailers, a person who has once paid
9	the fee for a vehicle under this subdivision shall not be
10	required to pay the fee for that vehicle a second time, but shall
11	be required to pay only the cost of the reissued plate at the
12	rate provided in section 804(2) for a standard plate. A
13	registration plate issued under this subdivision is
14	nontransferable.
15	(m) For each commercial vehicle used for the transportation
16	of passengers for hire except for a vehicle for which a payment
17	is made pursuant to 1960 PA 2, MCL 257.971 to 257.972, according
18	to the following schedule of empty weights:
19	Empty weights Per 100 pounds
20	0 to 4,000 pounds \$ 1.76
21	4,001 to 6,000 pounds
22	6,001 to 10,000 pounds
23	10,001 pounds and over
24	(n) For each motorcycle \$ 23.00
25	On October 1 1983 and October 1 1984 the tax assessed

- 1 under this subdivision shall be annually revised for the
- 2 registrations expiring on the appropriate October 1 or after that
- 3 date by multiplying the tax assessed in the preceding fiscal year
- 4 times the personal income of Michigan for the preceding calendar
- 5 year divided by the personal income of Michigan for the calendar
- 6 year -which- that preceded that calendar year. In performing the
- 7 calculations under this subdivision, the secretary of state shall
- 8 use the spring preliminary report of the United States department
- 9 of commerce or its successor agency.
- 10 Beginning January 1, 1984, the registration tax for each
- 11 motorcycle shall be increased by \$3.00. The \$3.00 increase shall
- 12 not be considered as part of the tax assessed under this
- 13 subdivision for the purpose of the annual October 1 revisions but
- 14 shall be in addition to the tax assessed as a result of the
- 15 annual October 1 revisions. Beginning January 1, 1984, \$3.00 of
- 16 each motorcycle fee shall be placed in a motorcycle safety fund
- 17 in the state treasury and shall be used only for funding the
- 18 motorcycle safety education program as provided for under
- 19 sections 312b and 811a.
- 20 (o) For each truck weighing 8,001 pounds or more, road
- 21 tractor, or truck tractor used exclusively as a moving van or
- 22 part of a moving van in transporting household furniture and
- 23 household effects or the equipment or those engaged in conducting
- 24 carnivals, at the rate of 80% of the schedule of elected gross
- 25 weights in subdivision (k) as modified by the operation of that
- 26 subdivision.
- 27 (p) After September 30, 1983, each motor vehicle of the 1984

- 1 or a -subsequent later model year as shown on the application
- 2 required under section 217 -which that has not been previously
- 3 subject to the tax rates of this section and -which that is of
- 4 the motor vehicle category otherwise subject to the tax schedule
- 5 described in subdivision (a), and each low-speed vehicle
- 6 according to the following schedule based upon registration
- 7 periods of 12 months:
- **8** (i) Except as otherwise provided in this subdivision, for the
- 9 first registration -, which that is not a transfer registration
- 10 under section 809 and for the first registration after a transfer
- 11 registration under section 809, according to the following
- 12 schedule based on the vehicle's list price:

13	List Price	Tax
14	\$ 0 - \$ 6,000.00\$	30.00
15	More than \$ 6,000.00 - \$ 7,000.00\$	33.00
16	More than \$ 7,000.00 - \$ 8,000.00\$	38.00
17	More than \$ 8,000.00 - \$ 9,000.00\$	43.00
18	More than \$ 9,000.00 - \$ 10,000.00\$	48.00
19	More than \$ 10,000.00 - \$ 11,000.00\$	53.00
20	More than \$ 11,000.00 - \$ 12,000.00\$	58.00
21	More than \$ 12,000.00 - \$ 13,000.00\$	63.00
22	More than \$ 13,000.00 - \$ 14,000.00\$	68.00
23	More than \$ 14,000.00 - \$ 15,000.00\$	73.00
24	More than \$ 15,000.00 - \$ 16,000.00\$	78.00
25	More than \$ 16,000.00 - \$ 17,000.00\$	83.00
26	More than \$ 17,000.00 - \$ 18,000.00\$	88.00

1	More than \$ 18,000.00 - \$ 19,000.00 \$ 93.00
2	More than \$ 19,000.00 - \$ 20,000.00 \$ 98.00
3	More than \$ 20,000.00 - \$ 21,000.00 \$ 103.00
4	More than \$ 21,000.00 - \$ 22,000.00 \$ 108.00
5	More than \$ 22,000.00 - \$ 23,000.00 \$ 113.00
6	More than \$ 23,000.00 - \$ 24,000.00 \$ 118.00
7	More than \$ 24,000.00 - \$ 25,000.00 \$ 123.00
8	More than \$ 25,000.00 - \$ 26,000.00 \$ 128.00
9	More than \$ 26,000.00 - \$ 27,000.00 \$ 133.00
10	More than \$ 27,000.00 - \$ 28,000.00 \$ 138.00
11	More than \$ 28,000.00 - \$ 29,000.00 \$ 143.00
12	More than \$ 29,000.00 - \$ 30,000.00 \$ 148.00
13	More than \$30,000.00, the fee of \$148.00 shall be increased
14	by \$5.00 for each \$1,000.00 increment or fraction of a \$1,000.00
15	increment over \$30,000.00. If a current fee increases or
16	decreases as a result of 1998 PA 384, only a vehicle purchased or
17	transferred after January 1, 1999 shall be assessed the increased
18	or decreased fee.
19	(ii) For the second registration, 90% of the tax assessed
20	under subparagraph (i) .
21	(iii) For the third registration, 90% of the tax assessed
22	under subparagraph (ii) .
23	(iv) For the fourth and subsequent registrations, 90% of the
24	tax assessed under subparagraph (iii) .
25	For a vehicle of the 1984 or a subsequent later model year
26	that has been previously registered by a person other than the

27 person applying for registration or for a vehicle of the 1984 or

- 1 a -subsequent later model year that has been previously
- 2 registered in another state or country and is registered for the
- 3 first time in this state, the tax under this subdivision shall be
- 4 determined by subtracting the model year of the vehicle from the
- 5 calendar year for which the registration is sought. If the
- 6 result is zero or a negative figure, the first registration tax
- 7 shall be paid. If the result is 1, 2, or 3 or more, then,
- 8 respectively, the second, third, or subsequent registration tax
- 9 shall be paid. A van -which that is owned by an individual who
- 10 uses a wheelchair or by an individual who transports a resident
- 11 of his or her household who uses a wheelchair and for which
- 12 registration plates are issued pursuant to section 803d shall be
- 13 assessed at the rate of 50% of the tax provided for in this
- 14 subdivision.
- (q) For a wrecker, \$200.00.
- 16 (r) When the secretary of state computes a tax under this
- 17 section, a computation that does not result in a whole dollar
- 18 figure shall be rounded to the next lower whole dollar when the
- 19 computation results in a figure ending in 50 cents or less and
- 20 shall be rounded to the next higher whole dollar when the
- 21 computation results in a figure ending in 51 cents or more,
- 22 unless specific fees are specified, and the secretary of state
- 23 may accept the manufacturer's shipping weight of the vehicle
- 24 fully equipped for the use for which the registration application
- 25 is made. If the weight is not correctly stated or is not
- 26 satisfactory, the secretary of state shall determine the actual
- 27 weight. Each application for registration of a vehicle under

- 1 subdivisions (j) and (m) shall have attached to the application a
- 2 scale weight receipt of the vehicle fully equipped as of the time
- 3 the application is made. The scale weight receipt is not
- 4 necessary if there is presented with the application a
- 5 registration receipt of the previous year -which that shows on
- 6 its face the weight of the motor vehicle as registered with the
- 7 secretary of state and -which- that is accompanied by a statement
- 8 of the applicant that there has not been a structural change in
- 9 the motor vehicle -which that has increased the weight and that
- 10 the previous registered weight is the true weight.
- 11 (2) A manufacturer is not exempted under this act from paying
- 12 ad valorem taxes on vehicles in stock or bond, except on the
- 13 specified number of motor vehicles registered. A dealer is
- 14 exempt from paying ad valorem taxes on vehicles in stock or
- 15 bond.
- 16 (3) Until October 1, 2009, the fee for a vehicle with an
- 17 empty weight over 10,000 pounds imposed pursuant to subsection
- 18 (1)(a) and the fees imposed pursuant to subsection (1)(b), (c),
- **19** (d), (e), (f), (i), (j), (m), (o), and (p) shall each be
- 20 increased as follows:
- 21 (a) A regulatory fee of \$2.25, which shall be credited to the
- 22 traffic law enforcement and safety fund created in section 819a
- 23 and used for the purpose of regulating highway safety.
- 24 (b) A fee of \$5.75, which shall be credited to the
- 25 transportation administration collection fund created in section
- 26 810b.
- 27 (4) —If— Except for a registration for a vehicle used for

- 1 recreational purposes issued under section 226(11), if a tax
- 2 required to be paid under this section is not received by the
- 3 secretary of state on or before the expiration date of the
- 4 registration plate, the secretary of state shall collect a late
- 5 fee of \$10.00 for each registration renewed after the expiration
- 6 date. An application for a renewal of a registration using the
- 7 regular mail and postmarked before the expiration date of that
- 8 registration shall not be assessed a late fee. The late fee
- 9 collected under this subsection shall be deposited into the
- 10 general fund.
- 11 (5) As used in this section:
- 12 (a) "Gross proceeds" means gross proceeds as defined in
- 13 section 1 of the general sales tax act, 1933 PA 167, MCL 205.51.
- 14 However, gross proceeds shall include the value of the motor
- 15 vehicle used as part payment of the purchase price as that value
- 16 is agreed to by the parties to the sale, as evidenced by the
- 17 signed agreement executed pursuant to section 251.
- (b) "List price" means the manufacturer's suggested base list
- 19 price as published by the secretary of state, or the
- 20 manufacturer's suggested retail price as shown on the label
- 21 required to be affixed to the vehicle under section 3 of the
- 22 automobile information disclosure act, -Public Law 85-506, 15
- 23 U.S.C. USC 1232, if the secretary of state has not at the time
- 24 of the sale of the vehicle published a manufacturer's suggested
- 25 retail price for that vehicle, or the purchase price of the
- 26 vehicle if the manufacturer's suggested base list price is
- 27 unavailable from the sources described in this subdivision.

- 1 (c) "Purchase price" means the gross proceeds received by the
- 2 seller in consideration of the sale of the motor vehicle being
- 3 registered.

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