

Act No. 260
Public Acts of 2015
Approved by the Governor
December 23, 2015
Filed with the Secretary of State
December 23, 2015
EFFECTIVE DATE: March 22, 2016

STATE OF MICHIGAN
98TH LEGISLATURE
REGULAR SESSION OF 2015

Introduced by Senator Schmidt

ENROLLED SENATE BILL No. 418

AN ACT to amend 1945 PA 327, entitled “An act relating to aeronautics in this state; providing for the development and regulation of aeronautics; creating a state aeronautics commission; prescribing powers and duties; providing for the licensing, registration, and supervision and control of all aircraft, airports and landing fields, schools of aviation, flying clubs, airmen, aviation instructors, airport managers, manufacturers, dealers, and commercial operation in intrastate commerce; providing for rules pertaining thereto; prescribing a privilege tax for the use of the aeronautical facilities on the lands and waters of this state; providing for the acquisition, development, and operation of airports, landing fields, and other aeronautical facilities by this state, by political subdivisions, or by airport authorities; providing for the incorporation of airport authorities and providing for the powers, duties, and obligations of airport authorities; providing for the transfer of airport management to airport authorities, including the transfer of airport liabilities, employees, and operational jurisdiction; providing jurisdiction of crimes, torts, and contracts; providing police powers for those entrusted to enforce this act; providing for civil liability of owners, operators, and others; making hunting from aircraft unlawful; providing for a repair station operators lien; providing for appeals from rules or orders issued by the commission; providing for the transfer from the Michigan board of aeronautics to the aeronautics commission all properties and funds held by the board of aeronautics; providing for a state aeronautics fund and making an appropriation therefor; prescribing penalties; and making uniform the law with reference to state development and regulation of aeronautics,” by amending section 203 (MCL 259.203), as amended by 2008 PA 25.

The People of the State of Michigan enact:

Sec. 203. (1) A privilege tax at the rate of 3 cents per gallon is imposed on all fuel sold or used in producing or generating power for propelling aircraft using the aeronautical facilities on the lands and waters of this state. The tax must be collected and remitted in the same manner and method and at the same time as prescribed by law for the collection of the gasoline tax imposed on all gasoline used in producing or generating power for propelling motor vehicles used on the public highways of this state under the motor fuel tax act, 2000 PA 403, MCL 207.1001 to 207.1170. For the tax imposed under this subsection, a refund of 1-1/2 cents per gallon must be made to airline operators who show proof within 6 months after purchase that they are operating interstate on scheduled operations.

(2) If a person required to register with the department of treasury under section 94 of the motor fuel tax act, 2000 PA 403, MCL 207.1094, is not registered, the person shall not purchase fuel under this act at the rate imposed by subsection (1), but shall pay the applicable rate imposed on motor fuel by section 8 of the motor fuel tax act, 2000 PA 403, MCL 207.1008.

(3) The tax imposed under subsection (1) is not imposed on aviation fuel if the purchaser has certified in writing to the seller that the aviation fuel is being purchased solely for the purpose of formulating leaded racing fuel as that term is defined in section 4 of the motor fuel tax act, 2000 PA 403, MCL 207.1004. Aviation fuel qualifying under this subsection must be identified on shipping papers and invoices as “aviation fuel exempt for LRF”.

Enacting section 1. This amendatory act takes effect 90 days after the date it is enacted into law.

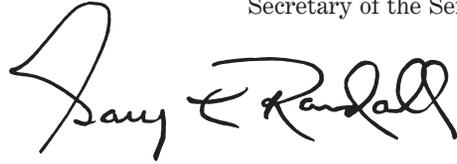
Enacting section 2. This amendatory act does not take effect unless all of the following bills of the 98th Legislature are enacted into law:

- (a) Senate Bill No. 425.
- (b) Senate Bill No. 426.
- (c) Senate Bill No. 612.
- (d) Senate Bill No. 613.
- (e) Senate Bill No. 614.

This act is ordered to take immediate effect.



Secretary of the Senate



Clerk of the House of Representatives

Approved

.....
Governor