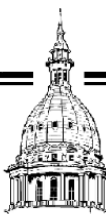




**Senate Fiscal Agency**  
**P. O. Box 30036**  
**Lansing, Michigan 48909-7536**

BILL



ANALYSIS

**Telephone: (517) 373-5383**  
**Fax: (517) 373-1986**

House Bill 4454 (as reported without amendment)

Sponsor: Representative Jessie Dalman

House Committee: Tax Policy

Senate Committee: Transportation and Tourism

### **CONTENT**

The bill would amend the motor fuel tax Act to provide that the purchaser of diesel motor fuel used in school buses owned and operated by nonprofit private, parochial, or denominational schools, colleges, and universities and used in transporting students to and from school and school functions authorized by the eligible institution's administration would be entitled to a tax refund to be paid as provided in the Act. The bill specifies that it would apply to purchases made after December 31, 1994, for which documentation required in the Act was furnished.

MCL 207.122

Legislative Analyst: L. Arasim

### **FISCAL IMPACT**

The bill would result in a loss of approximately \$100,000 to the Michigan Transportation Fund.

Date Completed: 4-27-95

Fiscal Analyst: B. Bowerman