

# SENATE BILL No. 322

March 1, 2007, Introduced by Senators GLEASON, SCHAUER and THOMAS and referred to the Committee on Finance.

A bill to amend 2004 PA 175, entitled  
"Streamlined sales and use tax revenue equalization act,"  
(MCL 205.171 to 205.191) by adding section 10.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           SEC. 10. (1) BEGINNING JUNE 1, 2007, A CREDIT EQUAL TO 6% OF  
2 THE PRODUCT OF THE OUT-OF-STATE MILEAGE PERCENTAGE AND THE PRICE OF  
3 A QUALIFIED TRUCK, A TRAILER DESIGNED TO BE DRAWN BEHIND A  
4 QUALIFIED TRUCK, OR PARTS AFFIXED TO EITHER A QUALIFIED TRUCK OR A  
5 TRAILER DESIGNED TO BE DRAWN BEHIND A QUALIFIED TRUCK, PURCHASED,  
6 RENTED, LEASED, OR OTHERWISE USED IN THIS STATE, AND USED IN  
7 INTERSTATE COMMERCE, MAY BE CLAIMED BY AN INTERSTATE FLEET MOTOR  
8 CARRIER ON A FORM PRESCRIBED BY THE DEPARTMENT. A CREDIT SHALL NOT  
9 BE CLAIMED IN EXCESS OF THAT PORTION OF THE AMOUNT OF SALES OR USE  
10 TAX PAID TO THIS STATE MEASURED BY 6% OF THE PRICE OF A QUALIFIED

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1 TRUCK, A TRAILER DESIGNED TO BE DRAWN BEHIND A QUALIFIED TRUCK, OR  
2 PARTS AFFIXED TO EITHER A QUALIFIED TRUCK OR A TRAILER DESIGNED TO  
3 BE DRAWN BEHIND A QUALIFIED TRUCK, PURCHASED, RENTED, LEASED, OR  
4 OTHERWISE USED IN THIS STATE, AND USED IN INTERSTATE COMMERCE,  
5 MULTIPLIED BY THE OUT-OF-STATE MILEAGE PERCENTAGE.

6 (2) "INTERSTATE FLEET MOTOR CARRIER" MEANS A PERSON ENGAGED IN  
7 THE BUSINESS OF CARRYING PERSONS OR PROPERTY, OTHER THAN  
8 THEMSELVES, THEIR EMPLOYEES, OR THEIR OWN PROPERTY, FOR HIRE ACROSS  
9 STATE LINES, WHOSE FLEET MILEAGE WAS DRIVEN AT LEAST 10% OUTSIDE OF  
10 THIS STATE IN THE IMMEDIATELY PRECEDING TAX YEAR.

11 (3) "OUT-OF-STATE MILEAGE PERCENTAGE" IS A FRACTION, THE  
12 NUMERATOR OF WHICH IS THE NUMBER OF MILES DRIVEN OUTSIDE OF THIS  
13 STATE IN THE IMMEDIATELY PRECEDING TAX YEAR BY QUALIFIED TRUCKS  
14 USED BY THE TAXPAYER AND THE DENOMINATOR OF WHICH IS THE TOTAL  
15 MILES DRIVEN IN THE IMMEDIATELY PRECEDING TAX YEAR BY QUALIFIED  
16 TRUCKS USED BY THE TAXPAYER. MILES DRIVEN BY QUALIFIED TRUCKS USED  
17 SOLELY IN INTRASTATE COMMERCE SHALL NOT BE INCLUDED IN CALCULATING  
18 THE OUT-OF-STATE MILEAGE PERCENTAGE.

19 (4) "QUALIFIED TRUCK" MEANS A COMMERCIAL MOTOR VEHICLE POWER  
20 UNIT THAT HAS 2 AXLES AND A GROSS VEHICLE WEIGHT RATING IN EXCESS  
21 OF 10,000 POUNDS OR A COMMERCIAL MOTOR VEHICLE POWER UNIT THAT HAS  
22 3 OR MORE AXLES.