



Senate Fiscal Agency
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House Bill 4976 (Substitute H-2 as reported without amendment)
House Bill 4677 (Substitute H-2 as reported without amendment)
House Bill 4678 (Substitute H-2 as reported without amendment)
Sponsor: Representative Gregory Markkanen
House Committee: Transportation
Senate Committee: Transportation and Infrastructure

CONTENT

House Bill 4977 (H-2) would amend Public Act 124 of 1960, which creates and prescribes the powers and duties of the Michigan Highway Reciprocity Board, to grant the Department of Treasury, beginning on the bill's effective date, the sole authority to enter qualified fuel tax reciprocity agreements with the proper authorities of other jurisdictions.

House Bill 4976 (H-2) would amend the Streamlined Sales and Use Tax Revenue Equalization Act to specify that certain taxes imposed on an interstate motor carrier under the Act would not apply to the extent that the carrier was exempt from those taxes under a qualified fuel tax reciprocity agreement.

House Bill 4978 (H-2) would amend the Motor Carrier Fuel Tax Act to specify that the tax imposed under the Act would not apply to a qualified commercial motor vehicle owned by, or leased and operated by, a motor carrier to the extent that the motor carrier was exempt from the requirements of the Act under a qualified fuel tax reciprocity agreement.

House Bills 4976 (H-2) and 4978 (H-2) are tie-barred to House Bill 4977.

MCL 205.175 (H.B. 4976)
3.161 & 3.163 (H.B. 4977)
207.213 (H.B. 4978)

Legislative Analyst: Tyler VanHuyse

FISCAL IMPACT

The bills would have no fiscal impact on the Department of Treasury. Because the bills would allow, but would not require, the Department to enter into qualified fuel tax reciprocity agreements, the Department would not have to devote staffing or administrative costs to enter into those agreements. Any exemptions to the International Fuel Tax Agreement for commercial motor vehicles carrying raw forest products could result in minor reductions to the Michigan Transportation Fund.

Date Completed: 2-15-22

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