TAX ON PUBLIC TRANSPORTATION VEHICLES

Act 2 of 1960

AN ACT to levy a specific tax in lieu of weight taxes for public transportation vehicles and city, intercity, and suburban buses; and to provide for the expiration of this act.

History: 1960, Act 2, Imd. Eff. Feb. 27, 1960 ;-- Am. 1980, Act 106, Imd. Eff. May 2, 1980

The People of the State of Michigan enact:

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257.971 Definitions.

Sec. 1.

As used in this act:

(a) "Public transportation vehicles" means vehicles having a passenger capacity of 9 or more operating as part of a public transportation system within and not more than 10 miles from the boundaries of a municipality or not beyond the county or transportation regional boundaries when the vehicles are operated by a private person, firm, or corporation.

(b) "City, intercity, and suburban bus operator" means any person, firm, or corporation operating 1 or more motor buses in this state having a seating capacity of 10 or more passengers under a franchise from a municipality, under a license granted by a municipality, or pursuant to an agreement entered into between the person, firm, or corporation and a municipality of this state, or a certificate of public convenience and necessity issued by the Michigan public service commission under section 5 of article 2 of Act No. 254 of the Public Acts of 1933, being section 476.5 of the Michigan Compiled Laws, and which is engaged in the transportation of passengers in and between 1 or more cities or villages or engaged in the transportation of passengers over regularly scheduled routes under a certificate of public convenience and necessity.

History: 1960, Act 2, Imd. Eff. Feb. 27, 1960 ;-- Am. 1980, Act 106, Imd. Eff. May 2, 1980

257.972 Tax payable in lieu of specific weight taxes; exception.

Sec. 2.

From and after January 1, 1960, in lieu of the specific weight taxes authorized by section 801 of Act No. 300 of the Public Acts of 1949, as amended, being section 257.801 of the Michigan Compiled Laws, city, intercity, and suburban bus operators and public transportation operators shall pay the sum of $25.00 per vehicle for each vehicle operated as specified in section 1, which shall exempt the vehicle from all other taxation except the fees and taxes required by Act No. 254 of the Public Acts of 1933, as amended, being sections 475.1 to 479.49 of the Michigan Compiled Laws.

History: 1960, Act 2, Imd. Eff. Feb. 27, 1960 ;-- Am. 1980, Act 106, Imd. Eff. May 2, 1980

257.973 Repealed. 1965, Act 3, Imd. Eff. Feb. 19, 1965.

Compiler's Notes: The repealed section provided that bus tax moratorium act should expire February 28, 1965.

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