

GENERAL SALES TAX ACT (EXCERPT)
Act 167 of 1933

***** 205.54dd[1].added THIS ADDED SECTION IS EFFECTIVE OCTOBER 1, 2015 IF THE
CONDITION IN ENACTING SECTION 1 OF ACT 467 OF 2014 IS MET *****

205.54dd[1].added Tax inapplicable to sale of gasoline or diesel fuel used for operation of motor vehicle.

Sec. 4dd. Beginning October 1, 2015, the tax levied under this act does not apply to the sale of gasoline or diesel fuel used to operate a motor vehicle on the public roads or highways of this state.

History: Add. 2014, Act 467, Eff. (pending).

Compiler's note: This added section is compiled at MCL 205.54dd[1] to distinguish it from another Sec. 4dd deriving from 2012 PA 412.

Enacting section 1 of Act 467 of 2014 provides:

"Enacting section 1. This amendatory act does not take effect unless House Joint Resolution UU of the 97th Legislature becomes a part of the state constitution of 1963 as provided in section 1 of article XII of the state constitution of 1963."