

MOTOR CARRIER FUEL TAX ACT (EXCERPT)
Act 119 of 1980

***** 207.211.amended THIS AMENDED SECTION IS EFFECTIVE APRIL 2, 2025 *****

207.211.amended Definitions.

Sec. 1. As used in this act:

(a) "Alternative fuel" means that term as defined in section 151 of the motor fuel tax act, 2000 PA 403, MCL 207.1151.

(b) "Alternative fuel dealer" means that term as defined in section 151 of the motor fuel tax act, 2000 PA 403, MCL 207.1151.

(c) "Axle" means any 2 or more load-carrying wheels mounted in a single transverse vertical plane.

(d) "Commissioner" means the state treasurer.

(e) "Department" means the department of treasury.

(f) "Gallon equivalent" means that term as defined in section 151 of the motor fuel tax act, 2000 PA 403, MCL 207.1151.

(g) "Motor carrier" means either of the following:

(i) A person who operates or causes to be operated a qualified commercial motor vehicle on a public road or highway in this state and at least 1 other state or Canadian province.

(ii) A person who operates or causes to be operated a qualified commercial motor vehicle on a public road or highway in this state and who is licensed under the international fuel tax agreement.

(h) "Motor fuel" means diesel fuel as defined in section 2 of the motor fuel tax act, 2000 PA 403, MCL 207.1002. Beginning on January 1, 2017, motor fuel includes gasoline as that term is defined in section 3 of the motor fuel tax act, 2000 PA 403, MCL 207.1003.

(i) "Nonprofit private, parochial, denominational, or public school, college, or university" means an elementary, secondary, or postsecondary educational facility.

(j) "Person" means a natural person, partnership, firm, association, joint stock company, limited liability company, limited liability partnership, syndicate, or corporation, and any receiver, trustee, conservator, or officer, other than a unit of government, having jurisdiction and control of property by virtue of law or by appointment of a court.

(k) "Public roads or highways" means a road, street, or place maintained by this state or a political subdivision of this state and generally open to use by the public as a matter of right for the purpose of vehicular travel, notwithstanding that they may be temporarily closed or travel restricted for the purpose of construction, maintenance, repair, or reconstruction.

(l) "Qualified commercial motor vehicle", subject to subdivision (m), means a motor vehicle used, designed, or maintained for transportation of persons or property and 1 of the following:

(i) Having 3 or more axles regardless of weight.

(ii) Having 2 axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms.

(iii) Is used in a combination of vehicles, if the weight of that combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

(m) "Qualified commercial motor vehicle" does not include a recreational vehicle, a road tractor, truck, or truck tractor used exclusively in this state, a road tractor, truck, or truck tractor owned by a farmer and used in connection with the farmer's farming operation and not used for hire, a school bus, a bus defined and certificated under the motor bus transportation act, 1982 PA 432, MCL 474.101 to 474.139, or a bus operated by a public transit agency operating under any of the following:

(i) A county, city, township, or village as provided by law, or other authority incorporated under 1963 PA 55, MCL 124.351 to 124.359. Each authority and governmental agency incorporated under 1963 PA 55, MCL 124.351 to 124.359, has the exclusive jurisdiction to determine its own contemplated routes, hours of service, estimated transit vehicle miles, costs of public transportation services, and projected capital improvements or projects within its service area.

(ii) An authority incorporated under the metropolitan transportation authorities act of 1967, 1967 PA 204, MCL 124.401 to 124.426, or that operates a transportation service pursuant to an interlocal agreement under the urban cooperation act of 1967, 1967 (Ex Sess) PA 7, MCL 124.501 to 124.512.

(iii) A contract entered into under 1967 (Ex Sess) PA 8, MCL 124.531 to 124.536, or 1951 PA 35, MCL 124.1 to 124.13.

(iv) An authority incorporated under the public transportation authority act, 1986 PA 196, MCL 124.451 to 124.479, or a nonprofit corporation organized under the nonprofit corporation act, 1982 PA 162, MCL

450.2101 to 450.3192, that provides transportation services.

(v) An authority financing public improvements to transportation systems under the revenue bond act of 1933, 1933 PA 94, MCL 141.101 to 141.140.

(n) Qualified commercial motor vehicle includes a vehicle operated on a public road or highway owned by a farmer and used in connection with the farmer's farming operation if the vehicle bears out of state registration plates of a state that does not give similar treatment to vehicles from this state.

History: 1980, Act 119, Imd. Eff. May 14, 1980;—Am. 1988, Act 186, Imd. Eff. June 27, 1988;—Am. 1996, Act 584, Eff. Mar. 31, 1997;—Am. 2000, Act 406, Imd. Eff. Jan. 8, 2001;—Am. 2002, Act 667, Eff. Apr. 1, 2003;—Am. 2015, Act 178, Eff. Jan. 1, 2017;—Am. 2024, Act 219, Eff. Apr. 2, 2025.

Compiler's note: Former MCL 207.201 to 207.214, deriving from Act 319 of 1947 and pertaining to a diesel motor fuel tax, were repealed by Act 54 of 1951.

Compiler's note: Enacting section 2 of Act 475 of 2014 provides:

"Enacting section 2. 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."

House Joint Resolution UU was presented to the electors as Proposal 15-1 at the May 5, 2015 special election. The proposal to amend the constitution was not approved by the voters and Act 475 of 2014 does not go into effect.