



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

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GOVERNOR

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STATE TREASURER

December 22, 2014

## Notice of Oil and Gas Fee Rate for 2015

As provided under the Natural Resources and Environmental Protection Act, Public Act 451 of 1994, the Oil and Gas Fee rate for the calendar year **2015** will be **0.82% (0.0082)**. MCL 324.61524.

The Michigan Department of Treasury no longer mails paper Oil and Gas Severance Tax Returns. The 2015 Severance Tax Returns and corresponding schedules will be available on our Web site at [www.michigan.gov/taxes](http://www.michigan.gov/taxes).

If you have any questions, please call us at (517) 636-4600, or e-mail us at [TreasSeverance@michigan.gov](mailto:TreasSeverance@michigan.gov).