



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RACHAEL EUBANKS
STATE TREASURER

NOTICE: WAIVER OF IFTA CREDENTIALING REQUIREMENTS FOR CERTAIN MOTOR CARRIERS

Issued: April 15, 2020

Executive Order 2020-04 declared a state of emergency in Michigan related to the spread of the novel coronavirus (COVID-19) and Executive Order 2020-33 expanded on Executive Order 2020-04 and declared both a state of emergency and a state of disaster across Michigan. Efforts to prevent the spread of COVID-19 have disrupted state business operations including the Department's ability to process licensing applications, issue decals, and authorize trip permits under the Motor Carrier Fuel Tax Act, 1980 PA 119, ("MCFTA") and/or the International Fuel Tax Agreement ("IFTA"). To ensure that the disruption in state operations does not impede the timely delivery of urgently needed resources and personnel to Michigan during this crisis, Governor Whitmer issued Executive Order 2020-40 ("Order").

The Order temporarily suspends the licensing and decal requirements under section 5 of the MCFTA, MCL 207.215, and the trip permit requirements under section 7 of the MCFTA, MCL 207.217, for certain motor carriers. In addition, the Order temporarily suspends any other credentialing requirements administered by the Department under the IFTA for certain motor carriers. Enforcement of these credentialing requirements under the MCFTA and/or IFTA are also suspended, as are fines, penalties, or criminal sanctions for violations of these credentialing requirements, for certain motor carriers while operating in Michigan.

Under the Order, the suspension of the credentialing requirements (and enforcement of those requirements) only applies to those motor carriers providing "critical assistance related to the COVID-19 pandemic" (as defined in section 5 of the order) in Michigan during the effective date of the Order through May 5, 2020 at 11:59 p.m. The Order does not suspend, restrict, or waive any other Michigan laws, regulations, or requirements applicable to motor carriers (including any requirements relating to the reporting, payment, or remittance of, or recordkeeping for, taxes imposed or arising under the MCFTA and/or the IFTA) or any laws, regulations, or requirements of other IFTA jurisdictions.

In recognition of the Order, the Department waives the credentialing requirements (licenses, decals, and trip permits) under the MCFTA and/or IFTA, and suspends enforcement of those requirements, for motor carriers covered by the Order beginning **April 8, 2020 at 6:50 a.m. through May 5, 2020 at 11:59 p.m.**

This waiver does not apply to, suspend, or otherwise affect a motor carrier's responsibility for reporting, paying, remitting (or recordkeeping requirements for) taxes imposed or arising under the MCFTA and/or IFTA. This waiver does not imply or grant an exception to any state laws, regulations, or requirements other than as may be provided by the Order. The waiver does not apply to, suspend, restrict, or waive any laws, regulations, or other requirements of other IFTA jurisdictions.

Executive Order 2020-40 is available at:

https://www.michigan.gov/whitmer/0,9309,7-387-90499_90705---,00.html.

FAQs concerning this order are available at: https://www.michigan.gov/coronavirus/0,9753,7-406-98178_98455-525561--,00.html.

Questions regarding this Notice may be directed to the Department's Special Taxes Division – IFTA Unit at 517-636-4580 or IFTA_Licensing@michigan.gov.