

STATE OF MICHIGAN



JOHN M. ENGLER, Governor

DEPARTMENT OF TREASURY

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REVENUE ADMINISTRATIVE BULLETIN 1991-6

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NOTICE OF CHANGE OF PREPAID GASOLINE SALES TAX RATE

(Replaces Revenue Administrative Bulletin 1990-30)

RAB-91-6. This bulletin announces the change to 3.6 cents per gallon in the prepaid gasoline tax rate, effective April 1, 1991.

Section 6a of the General Sales Tax Act, MCL 205.56a; MSA 7.527(1), provides that the rate of prepaid gasoline sales tax shall be determined every six months by the Michigan Department of Treasury unless the department certifies that the change in the statewide average retail price of a gallon of self-serve leaded regular gasoline has been less than 10 percent during the six-month period. The rate shall be determined not less than annually.

Effective April 1, 1991, the new rate is 3.6 cents per gallon.

The prepayment on all first sales by refiners and terminal operators must be at this new rate. Imported gasoline is also subject to the new rate.

All taxpayers must use the actual rate paid by or charged to them when invoicing other wholesale customers or when taking credit with their sales or gasoline tax returns.

The change in the rate for prepaid gasoline sales tax does not affect the environmental protection regulatory fee which remains at 7/8 of 1 cent per gallon.