



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

## Notice of Oil and Gas Fee Rate for 2026

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 2026 will be 1% (0.01). MCL 324.61524

The 2026 Severance Tax Returns and corresponding schedules are available on Treasury's Web site at <https://www.michigan.gov/taxes/business-taxes/misc/severance>.

If you have any questions, please call 517-636-0515 or e-mail [TreasSeverance@michigan.gov](mailto:TreasSeverance@michigan.gov).