



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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NOTICE TO ALTERNATIVE FUEL SELLERS AND USERS

The Motor Fuel Tax Act (MFTA) was recently amended to impose tax on alternative fuels that are used to power motor vehicles. The change also requires certain persons who sell or use alternative fuels to become licensed, file tax returns and pay tax on the alternative fuel. **This change takes effect on January 1, 2017.**

As a practical matter, this means that any person who intends to sell alternative fuel or operate as a commercial user of alternative fuel that will be used to power a motor vehicle must become licensed as an Alternative Fuel Dealer or an Alternative Fuel Commercial User in order to do so in 2017.

Alternative fuels are defined in the MFTA to include natural gas, compressed natural gas (CNG), liquefied natural gas (LNG), liquefied petroleum gas (LPG), hydrogen, hydrogen compressed natural gas (hythane) and others.

To apply for an Alternative Fuel Dealer or Commercial User license, you must submit all of the following to the Department by November 21, 2016:

- A completed copy of enclosed Form 3712 (Michigan Motor Fuel Tax License Application).
- A copy of your company's most current financial statement.
- The statutorily-mandated, 1-time license application fee.

Send the forms and fee to the Michigan Department of Treasury, Special Taxes Division, P.O. Box 30474, Lansing, MI 48909-7974.

If you have any questions, please contact the Motor Fuel Tax Unit at (517) 636-4600 for further assistance. You can also review the FAQs located on the Michigan Department of Treasury's website.