



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

## NOTICE OF RESCISSION OF OBSOLETE MOTOR FUEL TAX RULES

**Issued: April 10, 2019**

The following rules, issued under the authority of 1927 PA 150 (PA 150), were rescinded through 2019 MR 4 **effective February 27, 2019**:

- Rule 207.1 (*definitions*)
- Rule 207.2 (*license application and fees*)
- Rule 207.3 (*surety bond requirement for certain licensees*)
- Rule 207.4 (*motor fuel tax reporting/payment obligations for various licensees*)
- Rule 207.7 (*computed assessments for licensee failing to report motor fuel tax*)
- Rule 207.8 (*reinstatement of a motor fuel tax license*)
- Rule 207.9 (*3% deduction from gasoline tax to account for evaporation or loss*)
- Rule 207.10 (*gasoline tax collection by wholesale distributors; tax held in trust*)
- Rule 207.11 (*refunds of fuel tax on gasoline*)
- Rule 207.13 (*authority of the Department to inspect books and records*)
- Rule 207.14 (*gasoline returned to terminal storage*)

With the repeal of PA 150, the predecessor to the current motor fuel tax, and the enactment of the Motor Fuel Tax Act (MFTA), 2000 PA 403, these rules were rendered obsolete or otherwise superseded by statute.