

**COMPREHENSIVE ROAD FUNDING TAX ACT (EXCERPT)**  
**Act 23 of 2025**

**205.907 Administration of the tax; promulgation of rules.**

Sec. 7.

(1) The department shall administer the excise taxes imposed by this act pursuant to 1941 PA 122, MCL 205.1 to 205.31, and this act. If the provisions of 1941 PA 122, MCL 205.1 to 205.31, and this act conflict, this act applies.

(2) The department shall prescribe the forms necessary for the administration of this act and may promulgate rules under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328, to implement this act and prescribe a method and manner for payment and collection of the taxes imposed under this act.

**History:** 2025, Act 23, Imd. Eff. Oct. 7, 2025