TAXATION OF MOTOR TRUCKS COMMON CARRIERS IN THE STATE OF MICHIGAN

Thesis for the Degree of B. S.

H. A. Lake

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SUPPLEMENTARY
MATERIAL
IN BACK OF BOOK

Exercises

Taxation of Motor Trucks
Common Carriers in the State of Michigan

a thesis

Submitted to the Faculty of Michigan State College

by

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Candidate for the Degree of Bachelor of Science

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To

Warren Wayland Hitchcock

whose deep interest and cooperation

have been a great help

in the preparation of this work.

Preface

The writer wishes to take this opportunity to express his appreciation to Mr. Calkins of the Public Utilities Commission for the aid rendered in securing the data for this report, and to the department of Civil Engineering for their cooperation.

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Introduction

There is, perhaps, no subject that is of more importance right now than development of transportation. There are our modern cities with mass production and the world markets. This would not be possible if we did not have a means of transportation. Railways, up to a few years ago, had been our only means of accomplishing this, but with the rapid development of the gas engine we found a new means of transportation. We have a vast amount of literature on regulation of railways, but to date very little has been done in the study of motor trucks as common carriers.

In the following discussion, it is the intention of this report to make a study of taxation of motor trucks as common carriers.

History

It can be said that it has been within the period of the last five years that the motor trucks have been used as a means of transportation. The reason is due to the fact that our highways have not been sufficiently improved to enable the trucks to use the roads; then, it is difficult to change from one manner of transportation to another. Out of this amount only about six to eight percent of the tonnage handled is done by common carrier trucks.

So we can see that we do not have a very large field to work on.

A common carrier truck is any truck that hires out its services, operating between fixed terminals on fixed routes and on a fixed schedule.

In this report we shall deal only with common carrier trucks.

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Outline of Laws of Taxation of Common Carrier Motor Trucks in the State of Michigan

All commercial carrier vehicles will be taxed by the following schedule when they are registered:

Up to 2500 lbs.	$0.65
2500 to 4000 "	0.80
4000 to 6000 "	1.00
Above 6000 "	1.25
For a trailer weighing:	
Up to 1000 lbs.	0.50
Above 1000 "	1.00
For each motorcycle:	4.00
" " motorbicycle:	2.00

A tax in addition to this will be levied on all common carriers in the form of a registration per hundred weight of vehicle (this includes buses and common carrier trucks).

There is also a specific gas tax of three cents per gallon.

A Comparison of Michigan Laws with Those of Other States

In making a comparison of Michigan laws of taxation of common carriers with those of other states we find very many interesting things. There are no two states that have the same schedule, and some of them vary a great deal.

In most states, as in Michigan, an added fee is put on over the fee that a private carrier has to pay.

In a study in 1925 of common carrier truck fees and taxes, in 25 states, Professor Henry R. Trumbower, then with the U.S. Bureau of Public Roads, found that on a comparable basis a three-ton truck owned by a common carrier would pay an average of $212.31 more than a similar vehicle operated by a private carrier.

It was found at that time that a common carrier in Texas paid a heavier tax than in any other state. At that time not all of the states had laws to cover common carriers, but now, as far as can be learned, there is not a state that does not have a law that includes them.

Many states up to a recent period felt that the state had no right to put an extra tax on a common carrier. Examining the different schedules of various states, we find many different kinds. Some of them work on the basis of horse power alone; others on horse power plus an amount on the weight; others on the weight alone; while still others have a flat rate on horse power, or on weight, or maybe both.

Some states have no extra tax on trucks that are common carriers but still have an extra tax for buses. Some work as in Michigan; they class both buses and trucks for hire under the same schedule.

There are many different ways that schedules can be worked out. To get a complete outline of this, the "Motor Vehicle Conference Committee", 366 Madison Avenue at 46th Street, New York, N.Y., issues a bulletin called "Special Taxation of Motor Vehicles".

Several Different State Schedules

Alabama:

Commercial Car Private	
Under 1 ton	$15.00
1 to less than 2 tons	22.50
2 " " " 3 "	50.00
3 " " " 4 "	100.00
4 " " " 5 "	200.00
5 " " " 6 "	400.00
6 " " " 7 "	750.00
7 tons or over	1000.00

Commercial truck for hire same as commercial car privately owned and operated. This schedule is quite high.

Arizona:

Commercial Car Private	
1½ tons or less	$10.00
one 1½ tons to 3	15.00

one 3 ton $25.00

Commercial cars for hire, twenty cents for each ton capacity miles. This schedule is low on private carriers but this added tax will bring up the fee on the truck quite high.

California has a flat rate of $3.00 plus an extra tax on various weights for a commercial carrier private. They have an extra tax for five percent of the gross receipts on commercial carriers for hire.

Colorado has a very low tax. Their schedule is based on the different weights. Trucks for hire are the same.

Delaware has a flat rate of $2.00 per 500 lbs. and the truck for hire is the same.

Florida has the same kind of schedule except their rate is $0.50 per 100 lbs. and the same for truck for hire.

Louisiana has a schedule of $0.68 per horse power plus a tax on different weights, increasing with the weight for truck for hire. And an extra fee is added of $150.00 for any carrier over 10,000 lbs. per 100 lbs.

North Dakota has a schedule on different weight added to the horse power secured by private passenger cars, and an additional fee is added for truck for hire on a schedule of weight.

Rhode Island has the same schedule for commercial car private as for passenger car private.

The rest of the states have still different ways, but the general idea is shown in the ones we have given here. The other states may vary in the amount they pay.

Problem

The problem "Taxation of motor vehicle as a common carrier" is one that we know very little about. The tax is paid, but how do we know why we pay that amount, and if perhaps it is not more than other cars pay in the amount they use the highways.

There are many different ways in which we can base the tax. At present it could not be said that the present laws are based on any one idea. Maybe they should not be, but that is not the point of this report, to say that the present methods of taxation are wrong. It is no more than a study of how much the truck owners pay at present.

We shall have to assume a few things. First, an attempt will be made to determine how much each truck owner pays for each ton-mile of operation. It is known how much each truck owner pays in the form of a fee and a license. We know how many miles each truck travels per day and the amount of gas it uses. We can find the weight of the truck by multiplying the permit fee by one hundred and adding to this the daily tonnage and the weight of the driver. With this total weight we then multiply by the number of miles they

travel per year. This will give the total ton-miles of operation during the year. We then find the amount of gas tax they pay by multiplying the number of gallons of gas they use per year by three cents, add this to the permit fee and license tax, then this is divided by the ton-mile and we have the tax paid per ton-mile for a given weight truck.

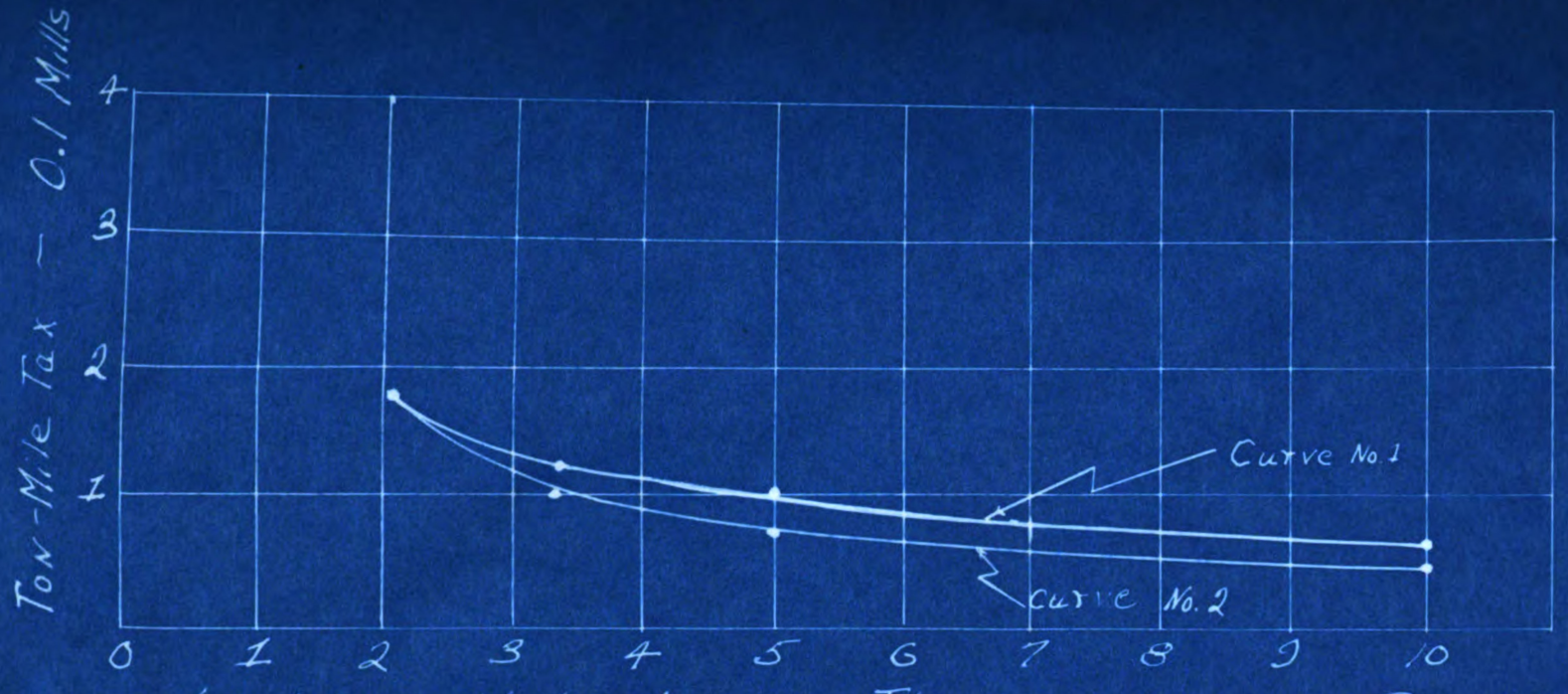
The data was secured from the Public Utilities Commission. The following curves are graphs of the ton-mile tax for gasoline, and the total ton-mile tax. Also there are curves taken from "Maintenance of Way Charges Against Public Carrier Buses" (Bulletin 85) by W.W. Hitchcock of the experiment station of Iowa State College, or ton-mile tax paid by buses of the same weight.

Relative Ton-Mile Tax for Buses and Common Carrier Trucks

Type	Wt.lbs.	Gas Tax per ton-mile cents	Registration tax per ton-mile cents	License tax per ton-mile cents	Total tax per ton-mile cents
Private	2,085	0.1798	------	0.1375	0.3173
Bus	3.250	0.1275	0.0542	0.0433	0.2250
Truck		0.925	0.07077	0.0643	0.2236
Bus	5.000	0.1081	0.03731	0.03731	0.1827
Truck		0.07216	0.05584	0.02615	0.183
Bus	10,000	0.06039	0.04293	0.05366	0.1569
Truck		0.0468	0.0378	0.0485	0.1329

The total tax curve for trucks was less for the heavy-weight trucks than it was for buses of the same weight.

Gas Tax for Vehicles of Various Weight per Ton-Mile

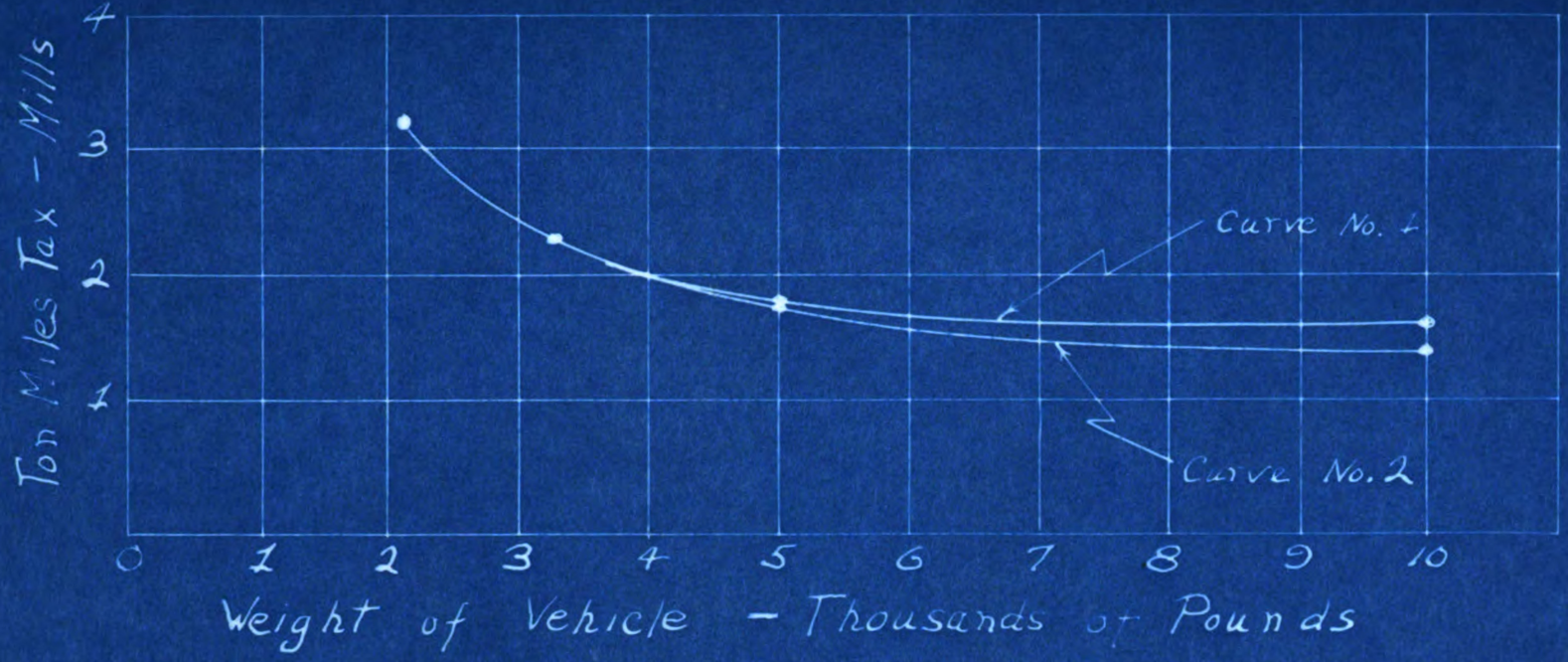


Curve No. 1 - Gas Tax for Bus

Curve No. 2 - Gas Tax for Truck

Fig. 1

Ton-Mile Tax for Vehicles of Various Weight



Curve No. 1 - Ton-Mile Tax for Bus

Curve No 2 - Ton-Mile Tax for Truck

Fig. 4

This is shown in the curve for the tax per ton-mile paid by the gas tax to that of the bus.

Ganeral Conclusions

The first tax that we had for trucks was a law passed in 1923. That was a tax of twenty-five cents on each horse-power, plus a tax of thirty-five cents for each one hundred pounds of weight. In 1925 this was changed to the present system.

The rapid development of the use of motor trucks as a means of transportation has led to new laws. It was felt that these would spread the tax more evenly for the various weights of trucks.

The assessment of taxes against the common carrier in proportion to the use of, and benefits received from, the highways over which they operate, is a long step away from the more common idea of taxation in proportion to ability to pay. Since this benefit method seems to meet with rather general approval, a definite means of distributing the taxation should be determined so that the various classes of motor trucks will be taxed in proportion to the benefits accruing from the development of highways.

This report has attempted to show the amount of tax each truck pays per ton-mile. The study shows that for different weight of trucks the amount of tax paid per ton-mile for the heavy trucks is less than that of the lighter.

It is thought the best way to try to even the tax is to try to equalize the weight tax and the gas tax. To know when this is balanced is a hard job and can only be acquired through experience.

When the gas tax is added it tends to cut down the total tax per ton-mile on heavy trucks, and when the weight tax is raised it tends to increase the tax on the heavy truck per ton-mile of operation.

No more can be said than just what the two curves show. It is apparent that the tax is less for a heavy truck per ton-mile of operation.

The curve shows a very marked likeness to those that Mr. Hitchcock secured on his work on buses, and it seems to prove the same thing that he did in his report.

This is a record of Charles Peet; Permit No. B-439. Miles of route, 40; miles traveled per day, 40; per year, 10000.

tonnage per day, 1½

No. of trucks, 1

Gas consumption per year - 750 gallons

Cost of Permits, $22.00

Cost of License, $14.30

Weight of truck - 2200 lbs. or 1.1 tons

Weight of one man @ 150 lbs.- .075 "

Tonnage, 1.5

Total weight of truck loaded 2.675 "

Ton-mile of operation per year, 2,675

Gas tax - $22.50

Tax paid per ton-mile of operation by gas tax,	.084	cents
" " " " " " " fees,	.082	"
" " " " " " " licenses,	.0535	"
Total tax per ton-mile of operation,	.2195	"

This record shows how the tax per ton-mile was obtained. The rest of them were secured the same way. The tax was found and then the companies were divided into different groups of various weights, up to 2 tons, 2 to 3 tons, and all over three tons. The record shown falls in the group of those less than 2 tons. The weight was 1.1 tons. A list of the company in the groups is given in the following data.

Up to Two Tons (2 tons)

Private No.	Gas Tax per ton-mile	Fee Tax per ton-mile	License Tax	Total Tax per ton-mile
B- 55	.0604	.0435	.0348	.1387
B- 85	.0542	.0386	.0568	.1501
B-123	.19	.095	.079	.3640
B-128	.274	.131	.065	.47
B-140	.0466	.0246	.0246	.0958
B-160	.0955	.047	.03	.17
Newkick	.129	.091	.099	.319
B-163	.084	.0347	.0261	.1448
B-201	.103	.098	.12	.321
B-203	.065	.0356	.0318	.1324
B-206	.031	.019	.031	.091
B-222	.0545	.0395	.0395	.1335
B-225	.0646	.118	.22	.4026
B-228	.0485	.0132	.017	.0787
B-263	.136	.051	.0275	.2145
B-264	.034	.0224	.0315	.0869
B-292	.024	.025	.021	.08
B-325	.1245	.193	.1375	.3550
B-439	.084	.082	.0535	.2195
B-576	.145	.145	.117	.407
B-341	.032	.0325	.0085	.0630
B-632	.1	.12	.09	.31
B-673	.055	.062	.045	.162
B-769	.185	.137	.137	.459
Average 24	2.2198	1.6986	1.5431	24)5.3685
	.0925	.07077	.0643	.2236

.0925
.07077
.0643
.22757

2 to 3 Tons

B- 45	.0695	.0302	.0408	.1405
B- 60	.036	.0376	.1055	.1791
B- 73	.0135	.0292	.021	.0637
B-114	.1117	.07	.07	.2517
B-195	.072	.0615	.0615	.195
B-217	.0386	.0423	.0423	.1232
B-306	.0985	.078	.078	.2545
B-327	.56	.074	.074	.204
B-364	.064	.0195	.0375	.121
B-380	.103	.123	.123	.349
B-527	.113	.062	.062	.237
B-539	.0615	.03	.03	.1215
B-655	.053	.0415	.0415	.146
B-660	.11	.083	.083	.276
14	1.0103	.7818	.8701	14)2.5622
	.07215	.05584	.06215	.183

.07216
.05584
.06215
.19015

3 Tons - Up

	Gas	Fees	Tags	Total
B- 25	.0134	.0494	.0686	.1322
B- 55	.0475	.0453	.05	.1438
B- 66	.0366	.0286	.0288	.0944
B-139	.0312	.0183	.036	.0855
B-148	.0235	.0177	.0302	.0714
B-245	.04	.034	.04	.114
B-262	.1	.033	.051	.184
B-405	.0105	.0055	.08	.096
B-408	.0605	.0665	.033	.1600
B-441	.0272	.0242	.0242	.07
B-447	.069	.092	.117	.278
B-471	.0864	.0293	.037	.1017
B-479	.052	.04	.054	.146
B-545	.0565	.0335	.0335	.1235
B-617	.031	.0215	.025	.0775
B-625	.064	.0525	.025	.109
B-678	.07	.0398	.05	.1598
B-753	.074	.0495	.062	.1855
18	.8425	.6808	.8732	2.3923
	.0468	.0378	.0485	.1329

ROOM USE ONLY

RECORD OF TRUCK OPERATION IN MICHIGAN, YEAR 1925

Compiled by H A Lane for his Thesis - 1928

No.	Name of Company	Terminals	Miles of Route	Miles per Year	Tonnage per Day	No. Trucks in Daily Service	Weight of Trucks	Gas Consumption per year (in gals)	Cost of Permits	Cost of License	Total Weight of Trucks in Daily ser.	Ton-Miles of operation	Gas Tax	Gas-Tax per Ton Mile	Fee-Tax per Ton-Mile	License-Tax per Ton-Mile	Total-Tax per Ton Mile
B-55	Marvin J. Linka	Montague to Muskegon	55	19800	2.5	1	1.95	1600	$39.00	$31.20	4.525	82,500	$37.00	.06074	.0435	.03784	.13974
B-85	Geo. A. Brown		80	32000.	3	3	4.535	4249	90.75	132.90	7.760	232,500			.0396	.0368	.1501
B-123	Henry Enke	W. Branch, Montague, Muskegon	18	11,400.	1.5	1	1.8	2400	36.00	29.10	2.215	87,791.	72.00	.1200	.0360	.0720	.3040
B-128	Geo. P. Foster	Lansing, Holt, Mason	60	2,211.	1.75	1	1.8	2504	36.00	18.00	3.565	27,450	75.12	.2740	.1310	.0450	.4700
B-140	Jean Wahl	Saginaw, Flint, Detroit	220	62,000	2.	3	5.23	7220	104.46	105.00	7.455	462,210	216.60	.0466	.0246	.0246	.0958
B-160	Howard Williams	Tregray, Jackson	60	18,000	1.5	1	1.225	1610	24.50	15.60	2.800	50,400	48.30	.0955	.0470	.0300	.1720
B-161	New Kirk, H.R.	Otsego, Plainwell, Kal.	30	9,386	2.	1	1.440	1335	28.80	31.20	3.515	31,635	71.60	.2260	.0910	.0990	.3190
B-163	Saginaw Transfer Co.	Via Saginaw to Flint	80	24,000	2.5	1	1.875	3000	37.50	27.95	4.450	107,000	90.00	.0840	.0337	.0261	.1478
B-201	Arthur Gage	Saginaw, St. Chas, Chesaning	30	15,600	1.	1	3.750	2600	75.00	93.00	4.900	76,440	78.00	.1030	.0980	.1200	.3210
B-203	Geo. P. Miller	Bay City, Saginaw	85	26,520	4	2	3.7	3500	74.00	66.00	7.850	207,900	.35.00	.0650	.0356	.0318	.1324
B-206	Kaiser-Ka Carriage Co	Saginaw, Clare	130	54,000	5.	3	5.5475	4,000	1.1.35	142.95	.0.7925	583,000	180.00	.0310	.0190	.0810	.0910
B-222	J.J. Martin & Son	Albion & Jackson	18	43,200	12.	3	4.9	4500	98.00	98.00	.17.195	248,000	135.00	.0545	.0395	.0395	.1335
B-225	Charles Breed	Paw Paw Kalamazoo	34	10,642	2	2	3.35	1250	47.00	128.65	5.5	58,500	37.50	.0646	.1180	.2200	.1026
B-228	Ferme Transfer Co.	Detroit, Jackson, Lansing	197	45,000	20	5	8.64	21000	172.80	221.00	29.015	1,300,000	630.00	.0485	.0132	.0170	.0787
B-263	Ray Updergraff	Alma, Saginaw	44	30,000	1	2	2.60	4800	54.00	29.00	3.85	105,500	144.	.1360	.0570	.0275	.2145
B-264	C. A. Taylor	Bay City, Saginaw	46	30,000	35	3	4.25	4500	85.00	125.00	7.975	398,750	135.	.0340	.0224	.0315	.0869
B-292	Schlie-Brick Co	Manistee, Frankfort	45	3,876	2	1	1.8	1008	36.00	28.80	3.575	19,600	30	.0240	.0252	.0210	.0900
B-325	Andrew C Brown		30	10,950	1.5	1	1.625	1450	32.50	48.80	3.200	34,800	43.50	.1245	.0980	.1376	.3550
B-341	Vyn Bros Tran. Co	Muskegon, Gd. Rapids	70	19,525	10	7	9.	2700	180	738.	19.525	2,250,000	720	.0320	.0320	.0096	.0690
B-139	Chas. Peet	Ithaca, McCords, Gd. Rapids	40	1,000	1	1.5	1.1	730	22.	14.30	2.675	2,475	22.50	.0840	.0820	.0335	.2195
B-576	Walter W. Cullison	Manton Cadillac	24	6,000	2	1.	1.27	830	25.36	20.00	3.445	17,225	24.90	.1450	.1460	.117	.4070
B-632	Detroit Muskegon Ry. Co	Alpena to Rogers	47.	11,000	1	1.	1.96	1100	39.30	31.40	3.055	33,500	33.	.0100	.0120	.009	.0310
B-673	H.L. Evans	Owosso, Lansing, St. Johns	80.	20,000	1.6	2.	2.62	1560	53.53	38.44	4.270	85,000	46.80	.0550	.0420	.0435	.1620
B-769	Wm H. Moody	Petoskey to Mackinaw City	37	7,500	2.	1	2.22	2000.	44.40	44.40	4.295	32,200	60.	.1850	.1370	.1870	.4890
B-45	Muskegon-Ludington	Muskegon-Ludington	47	30,900	.0	4.	8.9	.1376	.78.	27.	19.2	393,180	412.80	.0693	.0302	.0408	.1403
B-60	Harold V. Wood	Gd. Rapids Siding	30	28,000	6.	3.	7.065	7,600	141.30	380.95	.3.39	374,920	235.00	.036	.0376	.1055	.1791
B-73	Bishop & Son	G. Rapids, Muskegon	86	27,000	23.	7.	13.307	4,693	306.15	220.25	38.832	2,048,000	.176	.0135	.0292	.0210	.0637
B-114	Harry G. Lemon	Fenton, Flint, Flench	85.	15,600	2.	1	2.4	2655	48.00	48.00	4.415	48,874	67.65	.1117	.0700	.0700	.2517
B-195	L.C. Rogers	Hancock, Houghton	32	22,000	2	2.	4.5	3.500	90	90	6.65	146,300	108.	.0720	.0615	.0615	.1950
B-217	Gray Truck Line	Kalamazoo, Battle Creek	27	30,000	5.	3.	7.45	4,500	149	149	11.675	300,250	135.00	.0386	.0423	.0423	.1232
B-306	Thomas Sapp.	Pontia Detroit	30	18,000	1.	1	2.5	2100	50	50	3.325	64,200	68	.0985	.0780	.0780	.2545
B-317			50	13,400	4.	2.	5.475	2,772	109.50	109.50	9.625	148,000	83.16	.0560	.0746	.0740	.2040
B-364	M. Ke. Omell	Detroit Jackson	78	18,000	8.5	4	8.22	1,200	160.55	332.85	16.82	806,000	576.	.0640	.0196	.0375	.1210
B-380	Hilton D. Campbell	Harbor Springs, Petoskey	10	7,500	3.	1.	2.62	1454	52.50	52.50	5.695	42,600	43.62	.103	.123	.123	.349
B-527	Geo. W. Miller	W. Pesent Saginaw	30	20,000	3.	2.	6.12	6,240	102.40	102.00	8.27	165,400	187.20	.113	.0610	.0620	.287
B-539		Saginaw Bay City	13.	39,000	2.	2.	4.5	6,140	90.	89.	7.65	300,000	184.20	.0615	.0310	.0300	.1215
B-676	H & E Carriage Co	Detroit Monroe	40	24600	2.	1	4.625	2,400	51.	51.	4.625	123,000	78	.0630	.0413	.0413	.1460
B-680	Dale Person	Rockford Gd. Rapids	12.	14,000	1.6	1	2.25	2,000	45.00	45.00	3.825	54,000	60.	.1100	.0830	.0830	.2760
B-28	Scholten Bros.	Hamilton G. Rapids	85.	19,000	26.5	7.	22.3	4,000	446.80	625.25	49.55	900,000	20.	.0134	.0494	.0606	.122
B-58	Chas E. Bentley	Hilgman G. Rapids	42	26,400	6.00	2	9.05	6,360	181.	202.60	16.2	401,280	196.00	.0475	.0183	.05	.1139
B-66	Doyle Transfer	Saginaw Ithaca	210	41,400	8	4	12.4	10,800	248.00	247.95	20.1	806,900	315.	.0388	.0288	.0288	.0942
B-139	Motor Transfer Co	Muskegon G. Rapids	45000	10,000		2	8.8	10,000	176.00	341.	12.95	260,250	300	.0312	.0183	.034	.0835
B-128	DUR Transfer Co		192	57,600	35.	13.	37.7	28,772	754.	1271.81	73.675	4,250,000	863.16	.0235	.0177	.0302	.0714
B-245	State Truck Service	Ann Arbor-Detroit-Saginaw	600.	180,000	120.	26.	114.75	90,000	2,388	2741.	141.625	6,600,000	2700.	.04	.037	.07	.147
B-262	U.S. Tran Co Inc.	Detroit, Port Huron	185	36,000	15.	5	14.75	38,000	335.	576.	32.25	1,745,000	1140.	.1000	.0380	.0510	.1840
B-268	C.H. Hubert	Petrie, Detroit	26	15,600	14.	2	13.35	14,400	247	343.50	27.50	730,000	432.	.0105	.0058	.08	.0960
B-408	Covered Motor Trucks	Detroit, Jackson, Albion	86.	30,000	50.	10	49.75	60,000	995.	2,000.	100.5	3,000,000	1800.	.0605	.0665	.0330	.1600
B-241	Dixie Trans Co	Chicago Kalamazoo	55	50000	21	6	33.8	19500	676.	677.35	58.175	2,708,750	585.	.0212	.0242	.0246	.07
B-423	John Norman	Md. Va. Points, Maryland	21	10,900	3.5	1.	3.7	325.	74.12	92.00	7.270	79,000	52.	.069	.092	.117	.278
B-471	Geo. M. Lafever	Caledonia G. Rapids	20	4,160	2	1	3.25	2504	40.	82.	6.825	220,000	75.	.0306	.0293	.037	.1017
B-479	Andrew M. Palmer	Mt. Pleasant	40	28,000	5	1	4.26	3880	85.25	116.00	9.385	214,000	102.	.062	.0400	.034	.1460
B-545	Lowell J. Prescott	Muskegon Big Rapids	70.	31,200	2.	1	3	3,232	60.	60.	5.75	177,000	102.90	.0645	.0385	.0335	.1235
B-617	J.J. Mahoney	Saginaw Royal Oak	100.	60,000	17	5	18.	18,000	360.85	440.	38.378	1,750,000	840.	.037	.0208	.025	.0775
B-625	Harvey H. Sentle		45.	20,000	5	1	5.7	4030	1.4.00	116.	10.775	436,50	134.00	.064	.0325	.0320	.1490
B-678	LaVire Bair	Kalamazoo, Bloomingdale	75.	27,400	2.5	1	3.11	3,430	62.00	77.75	5.685	166,000	109.60	.07	.0398	.05	.1598
B-703	Fred H. Nater	Monroe M.50	78	35,000	1.	1	3.4	3432	68.	85.	5.475	137,000	102.90	.074	.0495	.062	.1955

Pocket has:
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