

Dear Chairman Hauck and Members:

My name is David Guenther and I am senior strategist for state affairs at the Mackinac Center for Public Policy, a non-profit, free-market research institution that focuses on Michigan policy issues.

First, I regret that I am not able to join you in person today. Several months ago, I had agreed to co-host three sessions at a national thinktank conference in Atlanta this week and I was unable to pass off my two commitments this morning on short notice. I appreciate the opportunity to provide this written statement and ask that it be read into the committee record.

The Mackinac Center has always been a proponent of lower taxes for Michiganders and, at a minimum, a hard skeptic on proposals that would increase the taxes that Michiganders pay. Regarding HB 6376, our primary reason for joining the opposition to HB 4917 in the overall carsharing package was its double taxation of vehicles involved in carsharing. We support the *concept* that the Treasury guidance on upfront sales tax payments satisfying the tax obligations on vehicle purchase should be codified. Whether the language in HB 6376 achieves that is beyond my level of tax law expertise and so we are neutral on that bill at this time. We urge you to listen carefully to the Department of Treasury as well as all market competitors and ensure that all of them agree that the language before you does not allow for the double taxation of carsharing participants.

Thank you as always for your service to our state.

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