



1997 ASSEMBLY BILL 899

March 11, 1998 - Introduced by Representatives FOTI and JENSEN, cosponsored by Senator ELLIS. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.995 of the statutes; **relating to:** exempting certain vehicles
2 from the rental vehicle fee.

Analysis by the Legislative Reference Bureau

This bill exempts motor trucks, road tractors, truck tractors, semitrailers, trailers and motor buses from the state motor vehicle rental fee.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 77.995 of the statutes, as created by 1997 Wisconsin Act 27, is
4 amended to read:

5 **77.995 Imposition.** There is imposed a fee at the rate of 3%, or 5% for the
6 rental of limousines, of the gross receipts on the rental, but not for rental and not
7 for rental as a service or repair replacement vehicle of Type 1 automobiles, as defined

ASSEMBLY BILL 899**SECTION 1**

1 in s. 340.01 (4) (a); of station wagons, as defined in s. 340.01 (61); ~~of motor trucks, as~~
2 ~~defined in s. 340.01 (34); of road tractors, as defined in s. 340.01 (53); of truck tractors,~~
3 ~~as defined in s. 340.01 (73); of semitrailers, as defined in s. 340.01 (57); of trailers,~~
4 ~~as defined in s. 340.01 (71); of motor buses, as defined in s. 340.01 (31); of mobile~~
5 homes, as defined in s. 340.01 (29); of motor homes, as defined in s. 340.01 (33m); and
6 of camping trailers, as defined in s. 340.01 (6m) by establishments primarily engaged
7 in short-term rental of vehicles without drivers, for a period of 30 days or less, unless
8 the sale is exempt from the sales tax under s. 77.54 (1), (4), (7) (a), (7m) or (9a). In
9 this section, "limousine" means a passenger automobile that has a capacity of 10 or
10 fewer persons, excluding the driver; that has a minimum of 5 seats behind the driver;
11 that is operated for hire on an hourly basis under a prearranged contract for the
12 transportation of passengers on public roads and highways along a route under the
13 control of the person who hires the vehicle and not over a defined regular route; but
14 "limousine" does not include taxicabs, hotel or airport shuttles or buses, buses
15 employed solely in transporting school children or teachers, vehicles owned and
16 operated without charge or remuneration by a business entity for its own purposes,
17 vehicles used in carpools or vanpools, public agency vehicles that are not operated
18 as a commercial venture, vehicles operated as part of the employment transit
19 assistance program under s. 106.26, ambulances or any vehicle that is used
20 exclusively in the business of funeral directing.

SECTION 2. Effective date.

21
22 (1) This act takes effect on the first day of the 2nd month beginning after
23 publication.

24 (END)