



2007 SENATE BILL 53

February 20, 2007 – Introduced by Senators A. LASEE, CARPENTER, LEHMAN, OLSEN, PLALE and ROESSLER, cosponsored by Representatives BIES, BALLWEG, STASKUNAS, ALBERS, BOYLE, GRONEMUS, GUNDERSON, KLEEFISCH, LOTHIAN, MURSAU, MUSSER, NASS, NYGREN, A. OTT, OWENS, PETROWSKI, TOWNSEND and VAN ROY. Referred to Committee on Transportation, Tourism and Insurance.

1 **AN ACT to create** 78.01 (2) (g), 78.01 (2) (gm), 78.01 (2m) (h) and 78.01 (2m) (hm)
2 of the statutes; **relating to:** exempting school districts from the motor vehicle
3 fuel tax.

Analysis by the Legislative Reference Bureau

Under current law, an excise tax is imposed, generally, on gasoline and diesel fuel received by a fuel supplier for sale in this state, for export to this state, or for sale for export to this state. Annually, the Department of Revenue adjusts the excise tax rate based on the U.S. consumer price index. The excise tax on gasoline and diesel fuel is passed on to the consumer of the gasoline or diesel fuel.

This bill creates an excise tax exemption on gasoline or diesel fuel sold to and used by a school district in this state to transport students to and from school activities, or gasoline and diesel fuel sold to a person who transports students to and from school activities pursuant to a contract with a school district.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the 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:

