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**WISCONSIN LEGISLATIVE COUNCIL  
AMENDMENT MEMO**

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**2007 Assembly Bill 171**

**Assembly Substitute  
Amendment 1, as Amended**

*Memo published: May 18, 2007*

*Contact: Larry Konopacki, Staff Attorney (267-0683)*

**2007 Assembly Bill 171**

Assembly Bill 171 would create an individual income tax credit for the sales and use tax paid on the purchase of corn used for fuel for a residential use.

**Assembly Substitute Amendment 1**

Assembly Substitute Amendment 1 would change the income tax credit under the bill to an exemption from sales and use tax on corn used for fuel for a residential use.

**Assembly Amendment 1 to Assembly Substitute Amendment 1**

Assembly Amendment 1 to Assembly Substitute Amendment 1 would change the exemption for corn under the substitute amendment to an exemption for “biomass” used for fuel for a residential use. Biomass is defined under s. 196.378 (1) (ar) and means:

...a resource that derives energy from wood or plant material or residue, biological waste, crops grown for use as a resource or landfill gases. “Biomass” does not include garbage, as defined in s. 289.01 (9), or nonvegetation-based industrial, commercial or household waste, except that “biomass” includes refuse-derived fuel used for a renewable facility that was in service before January 1, 1998.

**Legislative History**

Assembly Bill 171 was referred to the Assembly Committee on Biofuels and Sustainable Energy. Representatives Mursau and Murtha offered Assembly Substitute Amendment 1 and Assembly Amendment 1 to Assembly Substitute Amendment 1. The committee recommended adoption of Assembly Amendment 1 to Assembly Substitute Amendment 1 by a vote of Ayes, 9; Noes, 0, adoption of Assembly Substitute Amendment 1, as amended, by a vote of Ayes, 9; Noes, 0, and passage of Assembly Bill 85, as amended, by a vote of Ayes, 9; Noes, 0.

LK:jal