



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-1219/P2
JK:kjf:md

DOA:.....Byrnes, BB0272 – Personal renewable fuel

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; **relating to:** the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

This bill exempts from state and local sales and use taxes vegetable oil or animal fat that is converted into motor vehicle fuel that is exempt from motor vehicle fuel taxes because it is used by an individual in his or her personal motor vehicle.

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 and local* 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:

SECTION 1. 77.54 (11m) of the statutes is created to read:

77.54 (11m) The sales price from the sales of and the storage, use, or other consumption of vegetable oil or animal fat that is converted into motor vehicle fuel that is exempt under s. 78.01 (2n) from the taxes imposed under s. 78.01 (1).

SECTION 9441. Effective dates; Revenue.

(1) VEGETABLE OIL CONVERTED TO FUEL. The treatment of section 77.54 (11m) of the statutes takes effect on the first day of the 3rd month beginning after publication.

(END)