



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-2098/P1  
JK:ahe

DOA:.....Aslesen, BB0411 - Motor vehicle fuel tax increase

**FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION**

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

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**GENERAL TAXATION**

***1. Motor vehicle fuel tax increase***

This bill increases the current motor vehicle fuel tax rate from 30.9 cents per gallon to 38.9 cents per gallon beginning on October 1, 2019. The rate has remained unchanged since 2006 when it was increased from 29.9 cents to 30.9 cents.

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

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

**SECTION 1.** 78.01 (1) of the statutes is amended to read:

78.01 (1) IMPOSITION OF TAX AND BY WHOM PAID. An excise tax at the rate determined under ss. 78.015 and ~~78.017~~ 78.018 is imposed on all motor vehicle fuel received by a supplier for sale in this state, for sale for export to this state or for export

to this state except as otherwise provided in this chapter. The motor vehicle fuel tax is to be computed and paid as provided in this chapter. Except as otherwise provided in this chapter, a person who receives motor vehicle fuel under s. 78.07 shall collect from the purchaser of the motor vehicle fuel that is received, and the purchaser shall pay to the person who receives the motor vehicle fuel under s. 78.07, the tax imposed by this section on each sale of motor vehicle fuel at the time of the sale, irrespective of whether the sale is for cash or on credit. In each subsequent sale or distribution of motor vehicle fuel on which the tax has been collected as provided in this subsection, the tax collected shall be added to the selling price so that the tax is paid ultimately by the user of the motor vehicle fuel.

**SECTION 2.** 78.017 of the statutes is repealed.

**SECTION 3.** 78.018 of the statutes is created to read:

**78.018 Rate adjustment.** On October 1, 2019, the rate of the tax imposed under s. 78.01 (1) is increased by 8 cents.

**SECTION 4.** 78.12 (4) (a) 4. of the statutes is amended to read:

78.12 (4) (a) 4. Multiply the number of gallons under subd. 3. by the rate published under s. 78.015 as increased under s. ~~78.017~~ 78.018.

**SECTION 5.** 78.12 (4) (b) 2. of the statutes is amended to read:

78.12 (4) (b) 2. Multiply the number of gallons under subd. 1. by the rate published under s. 78.015 as increased under s. ~~78.017~~ 78.018.

(END)