

CR 91-31

CERTIFICATE

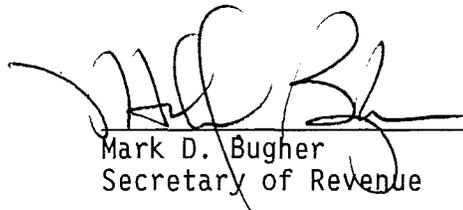
STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

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R. Olson
Revisor of Statutes
Bureau

I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records certify that the annexed rule, relating to excise tax, was duly approved and adopted by this department on July 31, 1991.

I further certify that this copy has been compared by me with the original on file in this department and that it is a true copy of the original, and of the whole of the original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 31st day of July, 1991.



Mark D. Bugher
Secretary of Revenue

MDB:MPW:1c
CKLEG/766

10-1-91

ORDER OF THE DEPARTMENT OF REVENUE
CREATING RULES

Revisor of Statutes
Bureau

The Wisconsin Department of Revenue adopts an order to create Tax 4.05 relating to the refund of motor fuel and special fuel taxes consumed in operating a taxicab.

Analysis by the Department

Statutory authority: s. 227.11(2)(a), Stats.

Statutes interpreted: s. 78.75(1m)(a)1.

SECTION 1. Tax 4.05, relating to the refund of motor fuel and special fuel taxes consumed in operating a taxicab, is created to reflect the department's position as to what qualifies as a taxicab for purposes of obtaining refunds of motor fuel and special fuel taxes under s. 78.75(1m)(a)1, Stats. Currently, there is no definition of taxicab provided by statute.

SECTION 1. Tax 4.05 is created to read:

Tax 4.05 TAXICABS. (s. 78.75(1m)(a)1, Stats.) (1) DEFINITIONS. In this section, "taxicab" means a motor vehicle having a passenger carrying capacity of less than 15 persons, held for public hire, at designated places, charging passengers upon a time or distance basis, and carrying passengers to designations without following any fixed routes. "Taxicab" shall not include any of the following:

- a. Motor vehicles rented to be driven by the renter or his agent.
- b. Motor vehicles operated primarily as funeral cars.
- c. Car pools and van pools operated by private individuals, nonprofit organizations or city, state or federal governments.
- d. Motor vehicles operated primarily as ambulances.
- e. Motor vehicles operated primarily for transporting property.
- f. Motor vehicles not designated "Vehicle has or will be used for public transportation (taxi)" on the motor vehicle registration form, Form MV-1, filed with the department of transportation.

Examples:

- 1) A rent-a-car does not qualify as a taxicab.
- 2) A limousine with driver that holds 8 people is hired by a wedding party to transport them throughout a city on a per hour basis. The limousine is considered a taxicab.

(2) GENERAL. A person who uses motor fuel or special fuel in operating a taxicab for the transportation of passengers and has paid a tax on the fuel under ch. 78, Stats., may file a claim for refund of the tax paid with the department, provided the claim is for tax on 100 gallons or more.

The rule contained in this order shall take effect on the first day of the month following publication as provided in s. 227.22(2)(intro.), Stats.

Final Regulatory Flexibility Analysis

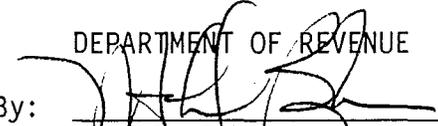
This rule order does not have a significant economic impact on a substantial number of small businesses.

Date: _____

July 31, 1991

By: _____

DEPARTMENT OF REVENUE


Mark D. Blyther
Secretary of Revenue

CKLEG/513

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ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

FISCAL ESTIMATE

DOA-2048 (R11/90)

Subject

Definition of Taxicab for Purposes of Motor Fuel and Special Fuel Refunds

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation.

Increase Costs - May be possible to Absorb Within Agency's Budget Yes No

- Increase Existing Appropriation Increase Existing Revenues
- Decrease Existing Appropriation Decrease Existing Revenues
- Create New Appropriation

Decrease Costs

Local: No local government costs

- 1. Increase Costs
 Permissive Mandatory
- 2. Decrease Costs
 Permissive Mandatory

- 3. Increase Revenues
 Permissive Mandatory
- 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
- Towns Villages Cities
 - Counties Others _____
 - School Districts VTAE Districts

Fund Sources Affected

GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

This rule order codifies current Department practice as to what qualifies as a "taxicab" for purposes of refunds for motor fuel and special fuel taxes consumed in the operation of a taxicab. Adoption of the rule would have no fiscal effect.

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Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)
Wisconsin Department of Revenue
Mike Wyatt, 266-7817

Authorized Signature/Telephone No. 266-2700

Date

Stephanie M. Reuss

2/11/91

FISCAL ESTIMATE WORKSHEET

1991 Session

Detailed Estimate of Annual Fiscal Effect ORIGINAL UPDATED
 DOA-2047(R11/90) CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No. Tax Rule 4.05	Amendment No.
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Subject

Definition of Taxicab for Purposes of Motor Fuel and Special Fuel Refunds

I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:	Annualized Fiscal impact on State funds from:	
	Increased Costs	Decreased Costs
A. State Costs by Category		
State Operations - Salaries and Fringes	\$	\$ -
(FTE Position Changes)	(FTE)	(- FTE)
State Operations - Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	\$	\$ -
B. State Costs by Source of Funds		
GPR	\$	\$ -
FED		-
PRO/PRS		-
SEG/SEG-S		-
III. State Revenues- Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)		
GPR Taxes	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
TOTAL State Revenues	\$	\$ -

NET ANNUALIZED FISCAL IMPACT

	<u>STATE</u>	<u>LOCAL</u>
NET CHANGE IN COSTS	\$ None	\$
NET CHANGE IN REVENUES	\$ None	\$

Agency/Prepared by: (Name & Phone No.)
 Wisconsin Department of Revenue
 Mike Wyatt, 266-7817

Authorized Signature/Telephone No. 266-2700

Date

Margaret M. Deems 2/11/91



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

July 31, 1991

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Gary L. Poulson
Assistant Revisor
2nd Floor
119 Martin Luther King, Jr. Blvd.
Madison, Wisconsin 53703

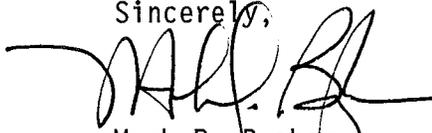
Re: Clearinghouse Rule 91-31

Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to excise tax.

These materials are filed with you pursuant to s. 227.20(1), Stats.

Sincerely,



Mark D. Bugher
Secretary of Revenue

MDB:MPW:1c
CKLEG/765

Enclosure

cc: Douglas J. LaFollette, Secretary of State
Prentice Hall, Inc.
Commerce Clearinghouse, Inc.



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

July 31, 1991

Douglas LaFollette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, Wisconsin 53703

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Revisor of Statutes
Bureau

Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 91-31.

These materials are filed with you pursuant to s. 227.20, Stats.

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:MPW:1c
CKLEG/764

Enclosure

cc: Revisor of Statutes