

## Chapter Tax 4

## MOTOR VEHICLE FUEL TAXATION

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*REFUNDS*

**Tax 4.01 Portable motor equipment.** (Section 78.75, Wis. Stats.) Portable motor equipment attached to any motor vehicle must have a separate fuel tank, and detailed records must be kept of the gallonage consumed in the motor of portable equipment.

**Tax 4.02 Resellers' personal claims for refund.** (Section 78.75, Wis. Stats.) Motor fuel resellers who make personal claims for refund of tax paid on gallonage used for tax exempt purposes shall make out an original invoice to themselves for each sale in the same manner as to any other customer. In addition the claim must be supported by paid invoices from the company from whom the motor fuel was originally purchased.

**Tax 4.03 Public highways closed to public travel.** (Section 78.75, Wis. Stats.) Motor fuel used in connection with the construction, repair, and maintenance of the public highways shall not be construed as used on a public highway when it is being used on a highway entirely closed to the public travel.

**Tax 4.04 No printing on back of original invoice.** The original invoice shall have no printing on the back where the sales record is carboned.

*MISCELLANEOUS*

**Tax 4.50 Assignment, use and reporting of Wisconsin state tax number.** Each shipment, transfer, purchase or sale of a petroleum product which is reportable to the Wisconsin department of taxation, motor fuel tax division, in accordance with chapter 78, Wis. Stats., shall bear a "Wisconsin state tax number". Such "Wisconsin state tax number" shall be assigned, used and reported in accordance with instructions by the department.

**Tax 4.51 Measuring withdrawals.** All withdrawals of motor fuel from Wisconsin refineries, marine terminals, or pipe line terminals shall be measured in liquid gallons by accurate meters; however, it is not necessary to meter withdrawals into railway tank cars.

**Tax 4.52 Separate schedules.** Separate schedules must be filed for each Wisconsin refinery, marine terminal, or pipe line terminal.