



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-2099/P1  
JK:wlj

DOA:.....Aslesen, BB0412 - Indexing of the motor vehicle fuel tax to CPI

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

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

---

*Analysis by the Legislative Reference Bureau*

**TAXATION**

**GENERAL TAXATION**

**1. Motor vehicle fuel tax annual adjustment**

The current rate of the motor vehicle fuel tax is 30.9 cents per gallon. That rate has remained unchanged since it took effect on April 1, 2006. Prior to 2007, DOR annually adjusted the rate to incorporate the percentage change in the consumer price index. This bill restores the annual adjustment of the motor vehicle fuel tax rate based on the change in the consumer price index beginning with the rate that takes effect on April 1, 2020. Under current law, and under the bill, DOR publishes the rate by April 1 of each year.

For further information see the *state* 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.** 78.015 (1) of the statutes is amended to read:

78.015 (1) Before April 1 the department shall recompute and publish the rate for the tax imposed under s. 78.01 (1). The new rate per gallon shall be calculated by multiplying the rate in effect at the time of the calculation by the amount obtained under sub. (2). ~~After the calculation of the rate that takes effect on April 1, 2006, the department shall make no further calculation under this subsection and sub. (2).~~ This subsection first applies to the rate that takes effect on April 1, 2020.

(END)