

No. 255, S.]

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**CHAPTER 456.**

AN ACT to renumber 78.08 to be 78.08 (1); to amend 78.08 (1), as renumbered; and to create 78.08 (2) of the statutes, relating to comity refunds of tax imposed on motor fuel imported and exported in motor vehicles.

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

SECTION 1. 78.08 of the statutes is renumbered to be 78.08 (1).

SECTION 2. 78.08 (1), as renumbered, of the statutes is amended to read:

78.08 (1) Every person, firm or corporation, who purchases or obtains motor fuel outside of this state and operates any motor vehicle into this state upon the public highways of this state and transports motor fuel in the fuel tanks or tanks attached or unattached to said motor vehicle for the sole purpose of operating said vehicle, shall make and file returns in the same manner as is provided for wholesalers and shall pay the tax herein imposed on all of said motor fuel used within the state, except that this section shall not apply to any motor vehicle coming into the state with not to exceed 20 gallons of motor fuel in its tanks *or with a motor fuel tank capacity not to exceed 20 gallons*. Said returns shall show a description of the car, bus, truck or other motor vehicle; the license number and state in which issued; the engine or motor number; the capacity in gallons of the fuel tank attached to said motor vehicle; the average number of miles per gallon of said motor vehicle; the loading capacity of such motor vehicle; the point of origin of trip in neighboring state; the official or other route number of the Wisconsin public highway used by said motor vehicle; the name and address of the person from whom said motor fuel was last purchased or obtained outside of Wisconsin; the number of gallons in said fuel tank at the time of entering this state, and the number of miles traveled by said motor vehicle in this state. Every person required by this section to make returns and pay the tax imposed by this chapter shall register with the state treasurer within 60 days after this chapter takes effect. Applications for registration shall be upon forms prescribed by the state treasurer, shall be under oath and shall show the size, kind and number of motor vehicles used by said

applicant; the engine and license number of each motor vehicle; the routes, schedules and number of trips made daily by each motor vehicle; the capacity in gallons of the fuel tank on each motor vehicle; the number of miles each motor vehicle travels on one gallon of motor fuel and such other information as the state treasurer may require. Every person required by this section to register, make returns and pay the tax herein imposed shall be subject to all of the provisions of this chapter and all fines and penalties herein imposed for violations thereof.

SECTION 3. 78.08 (2) of the statutes is created to read:

78.08 (2) Every person, firm or corporation regularly or habitually operating motor vehicles upon the public highways of any other state and using in said motor vehicles gasoline purchased or obtained in this state, shall be allowed a credit or refund equal to the tax on said gasoline actually paid to the state in which it is used, but not to exceed the tax imposed on said gasoline by the state, except that this subsection shall not apply to any motor vehicle going into such other state from this state with not to exceed 20 gallons of motor fuel in its tanks or with a motor fuel tank capacity not to exceed 20 gallons. No credit or refund shall be allowed under this subsection for taxes paid to any state which imposes a tax upon gasoline purchased or obtained in this state and used on the highways of such other state, and which does not allow a similar credit or refund for the tax paid to this state on gasoline purchased or acquired in such other state and used on the highways of this state. Every person claiming a credit or refund under this subsection shall, within 30 days after the tax to such other state is paid, file a report in such form as may be prescribed by the state treasurer, together with such proof of the payment of the tax and of the fact that it was paid on gasoline purchased or obtained within this state as the state treasurer may require. Any such claimant not required so to do under subsection (1) shall make and file returns in the same manner and containing the same information as required of persons, firms and corporations to whom subsection (1) is applicable. No refund shall be allowed under this subsection on any claim or credit for taxes paid prior to July 1, 1943. The provisions of this subsection shall supersede any provision of this chapter in conflict therewith.

SECTION 4. This act shall take effect July 1, 1943.

Approved July 7, 1943.