

CHAPTER 140.

AN ACT to repeal and recreate 78.04 (10); and to amend 78.02 (2) and 78.31 (4) of the statutes, relating to the motor fuel tax, and providing a penalty.

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

SECTION 1. 78.02 (2) of the statutes is amended to read:

78.02 (2)* * * *Any user of motor fuel for industrial purposes, who * * * buys, in original packages, motor fuel on which the tax has not been assessed, shall be exempt from payment of the tax upon obtaining authority for such exemption from, and posting bond with, the department in a sum approved by it * * *. Between the first and twentieth day of each calendar month such user shall file with the department invoices of all such purchases made by him during the preceding month, accompanied by an affidavit, prescribed and furnished by the department, certifying that the purchased motor fuel is to be used solely for industrial purposes. * * * Such users of motor fuel for industrial purposes shall certify that the purchased motor fuel will not be used in any * * * motor vehicle upon * * * any public highway of this state. Such invoices and affidavit will be deemed filed on time if mailed in an envelope properly addressed to the department, and postmarked before midnight of the twentieth day of the calendar month when due.*

SECTION 2. 78.04 (10) of the statutes is repealed and recreated to read:

78.04 (10) (a) All motor vehicles, as defined in this chapter, and road machinery and equipment which are operated or propelled within this state by Class 2 motor fuel shall be registered with the department. Such registration shall expire annually on June 30. When an application for registration of a motor vehicle discloses that such motor vehicle uses Class 2 motor fuel the motor vehicle department shall not issue a number plate for such motor vehicle until and unless such motor vehicle shall have been registered with the department of taxation as provided in this section.

(b) On or before the twentieth day of the month the operators thereof shall file an itemized report with the department, on forms prescribed and furnished by it, showing the number of gallons of Class 2 motor fuel purchased during the next preceding calendar month, from whom purchased and the amount of motor fuel tax paid thereon, which are used or to be used to propel motor vehicles upon the public highways of this state and in machinery and equipment in connection with the construction, repair and maintenance of the public highways of this state. Such reports will be deemed filed on time if mailed in an envelope properly addressed to the department, and postmarked before midnight of the twentieth day of the calendar month when due.

SECTION 3. 78.31 (4) of the statutes is amended to read:

78.31 (4) *Except as otherwise provided in subsections (1), (2), (3) and (5) of this section, any person violating any provision of * * * this chapter shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not less than \$25 or more than \$500 or by imprisonment in the county jail for not to exceed 6 months or by both such fine and imprisonment.*

Approved May 18, 1949.