

Senate Bill 458

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CHAPTER 270, LAWS OF 1967

AN ACT to amend 78.07 (3) and 78.77 (2) of the statutes, relating to the motor fuel tax and providing for certain procedures which have not previously been permitted.

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

SECTION 1. 78.07 (3) of the statutes is amended to read:

78.07 (3) Except as provided in subs. (1) and (2), motor fuel imported into this state shall be deemed received in this state at the time and place of unloading and by the person who is the owner thereof immediately after unloading *or for whose account such shipment or delivery is made to an unlicensed place of business*; except that motor fuel sold or distributed to unlicensed persons in this state by a person licensed under s. 78.09 (2) (a) or (b) shall be deemed received by such licensed person at the time and place of unloading in this state.

SECTION 2. 78.77 (2) of the statutes is amended to read:

78.77 (2) Every person transporting motor fuel or special fuel upon the highways of this state, who obtains the motor fuel or special fuel from a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture shall, while transporting the motor fuel or special fuel,

have with him a copy of the loading ticket or manifest prepared and furnished by the refiner, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture where loaded, which shall be serially numbered and shall show the date of loading, name of refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture where loaded, point of origin, name of shipper, kind of motor fuel or special fuel and number of gallons. Each such shipment of motor fuel or special fuel by truck, trailer, semitrailer or other vehicle shall have one manifest, and only one, covering the entire load. ~~Delivery into this state of any such shipment interstate must be made to one destination only, and the name of the person to whom delivery is to be made and the destination shall be shown on the manifest and a copy of the manifest shall be presented at the time of delivery to the person to whom delivery is made.~~ Delivery of any such shipment interstate may be made to one or more unlicensed places of business at the direction of the licensed wholesaler whose name and address appear on the manifest and for whose account such shipment is made provided his copy of the manifest is supported by delivery tickets each showing the manifest number and complete information concerning the delivery and the original or copy of such delivery ticket is at the time of delivery presented to the person to whom any part of the shipment is delivered, except any remaining balance from such shipment after such deliveries may be delivered to any licensed place of business within this state of the licensed wholesaler for whose account such shipment was made, but no such balance shall be returned to the place of origin. No shipment of motor fuel or special fuel originating at a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture in this state shall be delivered in part to a location within this state and in part to a location without this state. Every person so transporting motor fuel or special fuel shall keep complete and accurate records of all motor fuel and special fuel so transported.

Approved December 20, 1967.