



2005 SENATE BILL 252

July 6, 2005 - Introduced by Senators RISSER, ERPENBACH, LASSA and HANSEN, cosponsored by Representatives PARISI, SHERMAN, GRONEMUS, LOTHIAN, KERKMAN, MOLEPSKE, MURSAU, YOUNG, TOWNS, POCAN, PRIDEMORE, BLACK, CULLEN, McCORMICK, BERCEAU, FIELDS, STASKUNAS, GRIGSBY, SHILLING, KREIBICH and DAVIS. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT** *to create* 77.54 (48) of the statutes; **relating to:** creating a sales and use
2 tax exemption for fuel efficient hybrid motor vehicles.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for hybrid motor vehicles that have an Environmental Protection Agency combined city and highway mileage rating of no less than 40 miles per gallon.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state and local* 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:

3 **SECTION 1.** 77.54 (48) of the statutes is created to read:
4 77.54 (48) Beginning on the effective date of this subsection [revisor inserts
5 date], and ending on the date that is 5 years after the effective date of this subsection
6 [revisor inserts date], the gross receipts from the sales of and the storage, use, or
7 other consumption of hybrid motor vehicles that have an environmental protection

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SECTION 1

1 agency combined city and highway mileage rating of no less than 40 miles per gallon.
2 The amount of the taxes imposed under this subchapter that may be claimed as an
3 exemption under this subsection may not exceed \$1,000 on the purchase of any single
4 hybrid motor vehicle.

5 **SECTION 2. Effective date.**

6 (1) This act takes effect on the first day of the 2nd month beginning after
7 publication.

8 (END)