

1969 Senate Bill 108

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**CHAPTER 9, LAWS OF 1969**

AN ACT to amend 78.01 (3), 78.10 (1), 78.12 (2) (intro.), 78.20 (1) and (3), 78.48 (1), 78.49 (1), 78.75 (1) (a) and (c) and 78.77 (1) of the statutes, relating to motor fuel tax procedures, licenses and invoices.

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

SECTION 1. 78.01 (3) of the statutes is amended to read:

78.01 (3) Any user of motor fuel for industrial purposes who buys in original packages motor fuel on which the tax has not been imposed 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. Not later than the ~~twentieth~~ 20th 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~~ a certificate, prescribed and furnished by the department, certifying that the purchased motor fuel is to be used solely for industrial purposes and will not be used in any motor vehicle upon any public highway.

SECTION 2. 78.10 (1) of the statutes is amended to read:

78.10 (1) Application for a license as a wholesaler shall be made upon a form prepared and furnished by the department. It shall be subscribed ~~and sworn to~~ by the applicant and shall contain such information as the department may reasonably require for the administration of this chapter.

SECTION 3. 78.12 (2) (intro.) of the statutes is amended to read:

78.12 (2) (intro.) For the purpose of determining the amount of his liability to the state for the tax herein imposed, each wholesaler shall, not later than the ~~twentieth~~ 20th day of each month, file a monthly report with the department, on forms furnished and prescribed by it. Such report shall contain a declaration by the wholesaler that the statements contained therein are accurate and is a true return of the amount of motor fuel tax due and shall be subscribed by the wholesaler or his duly authorized agent ~~and witnessed by 2 witnesses~~. Such report shall include the following:

SECTION 4. 78.20 (1) and (3) of the statutes are amended to read:

78.20 (1) Any person who operates a service station, store, garage or other place of business within this state for the retail sale of motor fuel therefrom who has paid the tax required ~~to be paid~~ by this subchapter on the motor fuel received into his storage at such place of business shall be reimbursed and repaid one-half of one per cent of such tax to cover shrinkage and evaporation losses upon making and filing a ~~duly certified~~ claim

with the department on forms prescribed and furnished by it ~~which has been witnessed by 2 witnesses or acknowledged before a notary public~~, except this subsection shall not apply to any person who is licensed under this subchapter as a wholesaler of motor fuel at such place of business.

(3) The supplier shall furnish each retailer with the original invoice prepared at the time of delivery, and the retailer shall send such original invoice to the department when making claim for refund. The term "original invoice", as used herein, means the top copy and not a duplicate original or carbon copy of the original invoice. The original invoice shall be printed or rubber stamped with the words "Original Invoice" and shall in addition contain the following information: 1. date of sale, 2. name and address of supplier, 3. name and address of retailer (which name must be the name of the claimant and be uniform on all invoices), 4. number of gallons purchased and the price per gallon, 5. amount of Wisconsin motor fuel tax as a separate item, 6. receipt for payment. Double-faced carbon paper shall be used between the original invoice and the first carbon copy *unless such invoice is upon a special paper or product approved in advance by the department as affording protection equivalent to double-faced carbon paper*. A separate original invoice shall be used for each sale and delivery. The original invoice shall be legibly written and the supplier shall comply with the foregoing requirements.

SECTION 5. 78.48 (1) of the statutes is amended to read:

78.48 (1) Application for a special fuel license shall be made upon a form prepared and furnished by the department. It shall be subscribed ~~and sworn to~~ by the applicant and shall contain such information as the department may reasonably require for the administration of this chapter.

SECTION 6. 78.49 (1) of the statutes is amended to read:

78.49 (1) For the purpose of determining the amount of his liability to the state for the tax herein imposed, each special fuel licensee shall, not later than the ~~twentieth~~ 20th day of each month, file a monthly report for the next preceding month with the department on forms furnished and prescribed by it. Such report shall contain a declaration by the special fuel licensee that the statements contained therein are accurate and are a true return of the amount of special fuel tax due and shall be subscribed by the special fuel licensee or his duly authorized agent ~~and witnessed by 2 witnesses~~. The report shall show, with reference to each location at which special fuel is delivered or placed by such special fuel licensee into a fuel supply tank of any motor vehicle, such information as the department may reasonably require for the proper administration and enforcement of the special fuel tax. The department shall give due consideration to the varying types of operations and transactions in specifying the information required.

SECTION 7. 78.75 (1) (a) and (c) of the statutes are amended to read:

78.75 (1) (a) Any person who consumes motor fuel or special fuel, upon which has been paid the tax required ~~to be paid~~ under this chapter, for any purpose other than operating a motor vehicle upon the public highways, shall be reimbursed and repaid the amount of the tax so paid upon making and filing a ~~duly certified claim, witnessed by 2 witnesses or acknowledged before a notary public~~, with the department, upon forms prescribed and furnished by it. The department shall distribute forms in sufficient quantities to each county clerk.

(c) The seller, upon request, shall furnish each purchaser with the original invoice prepared at the time of delivery, and the purchaser shall send such original invoice to the department when making claim for refund. The term "original invoice", as used herein, means the top copy and not a duplicate original or carbon copy of the original invoice. The original invoice shall be printed or rubber stamped with the words "Original Invoice" and shall in addition contain the following information: 1. date

of sale, 2. name and address of seller, 3. name and address of purchaser (which name must be the name of the claimant), 4. number of gallons purchased and the price per gallon, 5. amount of Wisconsin motor fuel or special fuel tax paid as a separate item, 6. receipt for payment. Double-faced carbon paper shall be used between the original invoice and the first carbon copy *unless such invoice is upon a special paper or product approved in advance by the department as affording protection equivalent to double-faced carbon paper*. A separate original invoice must be used for each sale and delivery. The original invoice shall be legibly written and shall comply with the foregoing requirements. The claim shall state whether or not the applicant owns an automobile or truck or any other motor-driven machinery or appliance which consumes motor fuel or special fuel; the total number of gallons of motor fuel or special fuel purchased; the number of gallons of such motor fuel or special fuel purchased on which refund is claimed; a detailed statement of the consumption of such motor fuel or special fuel on which refund is claimed, describing the machinery, equipment or appliance in which consumed, giving the serial or manufacturer's number of the motor and the approximate number of gallons consumed in each; or if such fuel were not consumed in any such machinery, equipment or appliance, then a description of the purposes for which the fuel was consumed with the approximate number of gallons consumed for each purpose; a statement whether or not deduction has been made for motor fuel or special fuel consumed in applicant's automobile or truck; and such other information as the department ~~may deem~~ *deems* necessary.

SECTION 8. 78.77 (1) of the statutes is amended to read:

78.77 (1) No person shall transport motor fuel or special fuel by truck, trailer ~~or~~, semitrailer or other vehicle on any highway in this state (a) from a point without this state to a point within this state, or (b) from a point within this state to a point without this state, or (c) for hire as defined in s. 194.01 (15), unless each such vehicle so used is registered with the department and unless the registration number furnished by the department for the vehicle preceded by the letters W.D.T. (~~meaning Wisconsin Department of Taxation~~) or W.D.R. *prior to June 30, 1972, and by the letters W.D.R. on and after June 30, 1972,* is prominently displayed thereon by painting the same on each side and on the rear of the vehicle in characters not less than 5 inches in height with a stroke not less than three-fourths inch in width. The registration shall expire annually on June 30. Application for registration shall be upon forms prescribed by the department, ~~shall be under oath,~~ and shall furnish such information concerning the applicant as the department ~~may require~~ *requires*. The application shall show the name and address of the applicant, a description of the truck, trailer ~~or~~, semitrailer or *other vehicle*, the license number and the state in which issued, the name and address of the licensee, the capacity in gallons of the fuel tank or tanks, the serial number of the trailer ~~or~~, semitrailer or *other vehicle*, and the serial and motor number of ~~the any~~ truck.

Approved March 20, 1969.