



## 1995 ASSEMBLY BILL 143

February 15, 1995 - Introduced by Representatives MUSSER, JOHNSRUD, LEHMAN, GOETSCH, BOYLE, RYBA, DOBYNS, REYNOLDS, HASENOHRL, BALDUS, LORGE, WILDER and HANSON, cosponsored by Senators DECKER and ANDREA. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 78.75 (1m) (a) 1. and (c) of the statutes; **relating to:** fuel tax  
2 refunds for fuel used by school districts, municipalities and counties.

---

### *Analysis by the Legislative Reference Bureau*

This bill allows school districts, towns, villages, cities and counties to claim refunds of the tax paid on motor fuel and special fuel used in their vehicles or equipment.

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 the 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.** 78.75 (1m) (a) 1. and (c) of the statutes are amended to read:  
4 78.75 (1m) (a) 1. Except as provided under subds. 2. and 2m., a person who uses  
5 motor vehicle fuel or an alternate fuel upon which has been paid the tax required  
6 under this chapter, for the purpose of operating a taxicab for the transportation of  
7 passengers, for the purpose of operating a motorboat exempt from registration as a  
8 motor vehicle under s. 341.05 (20) on privately owned land, for the purpose of  
9 operating vehicles or equipment owned by a school district, town, village, city or  
10 county or for any purpose other than operating a motor vehicle upon the public

1 highways, shall be reimbursed and repaid the amount of the tax paid upon making  
2 and filing a claim with the department if the claim is for the tax on 100 gallons or  
3 more.

4 (c) The seller, upon request, shall furnish each purchaser with an invoice  
5 prepared at the time of delivery, and the purchaser shall send that invoice or a list  
6 of purchases to the department when making a claim for refund. The invoice shall  
7 contain the following information: date of sale; name and address of seller; name of  
8 purchaser, which name must be the name of the claimant; number of gallons  
9 purchased; the type of fuel; the purchase price; and the amount of Wisconsin motor  
10 vehicle fuel or alternate fuels tax paid as a separate item. If the purchaser sends  
11 invoices to the department, the purchaser shall send a separate invoice for each sale  
12 and delivery, and the invoice shall be legibly written and shall comply with the  
13 foregoing requirements. If the purchaser sends a list of purchases to the  
14 department, the purchaser shall retain for 3 years the invoices that are evidence of  
15 those purchases and allow the department to inspect them. The claim shall state  
16 whether or not the applicant owns an automobile or truck or any other motor-driven  
17 machinery or appliance which consumes motor vehicle fuel or an alternate fuel; the  
18 total number of gallons of motor vehicle fuel or alternate fuel purchased; the number  
19 of gallons of such motor vehicle fuel or alternate fuel purchased on which refund is  
20 claimed; a detailed statement of the consumption of such motor vehicle fuel or  
21 alternate fuel on which a refund is claimed, describing the machinery, equipment or  
22 appliance in which consumed, giving the serial or manufacturer's number of the  
23 motor and the approximate number of gallons consumed in each; or if such fuel were  
24 not consumed in any such machinery, equipment or appliance, then a description of  
25 the purposes for which the fuel was consumed with the approximate number of

1 gallons consumed for each purpose; a statement whether or not deduction has been  
2 made for motor vehicle fuel or alternate fuels consumed in applicant's automobile or,  
3 truck or other motor-driven machinery or appliance; and such other information as  
4 the department deems necessary.

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)