



**ASSEMBLY AMENDMENT 1,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 1997 ASSEMBLY BILL 768**

May 6, 1998 - Offered by Representatives BLACK, LORGE, GRONEMUS, LA FAVE, CARPENTER, J. LEHMAN, WASSERMAN, BOCK, R. POTTER, R. YOUNG, KRUG and NOTESTEIN.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 16, line 24: before “board” insert “the rate for the motor vehicle fuel  
3 tax;”.

4 **2.** Page 243, line 13: after that line insert:

5 “**SECTION 316f.** 78.01 (1) of the statutes, as affected by 1997 Wisconsin Act 27,  
6 is amended to read:

7 78.01 (1) IMPOSITION OF TAX AND BY WHOM PAID. An excise tax at the rate  
8 determined under ss. 78.015, 78.016 and 78.017 is imposed on all motor vehicle fuel  
9 received by a supplier for sale in this state, for sale for export to this state or for export  
10 to this state except as otherwise provided in this chapter. The motor vehicle fuel tax  
11 is to be computed and paid as provided in this chapter. Except as otherwise provided  
12 in this chapter, a person who receives motor vehicle fuel under s. 78.07 shall collect

1 from the purchaser of the motor vehicle fuel that is received, and the purchaser shall  
2 pay to the person who receives the motor vehicle fuel under s. 78.07, the tax imposed  
3 by this section on each sale of motor vehicle fuel at the time of the sale, irrespective  
4 of whether the sale is for cash or on credit. In each subsequent sale or distribution  
5 of motor vehicle fuel on which the tax has been collected as provided in this  
6 subsection, the tax collected shall be added to the selling price so that the tax is paid  
7 ultimately by the user of the motor vehicle fuel.”.

8 **3.** Page 243, line 19: after that line insert:

9 “**SECTION 316p.** 78.016 of the statutes is created to read:

10 **78.016 Contingent rate reduction.** If any plan that is submitted under s.  
11 84.03 (2) during the 1997-99 biennium reflects an amount of federal funds, as  
12 defined in s. 84.03 (2) (a) 1., that exceeds by \$70,000,000 or more the amount  
13 appropriated in the schedule, as defined in s. 84.03 (2) (a) 2., for 1997-99; the rate  
14 for the tax imposed under s. 78.01 (1) is 23.8 cents per gallon, effective on the first  
15 day of the 2nd month beginning after the effective date of this section .... [revisor  
16 inserts date], and that rate may not be adjusted under s. 78.015 in April 1999.

17 **SECTION 316q.** 78.40 (1) of the statutes, as affected by 1997 Wisconsin Act 27,  
18 is amended to read:

19 **78.40 (1) IMPOSITION OF TAX AND BY WHOM PAID.** An excise tax at the rate  
20 determined under ss. 78.405, 78.406 and 78.407 is imposed on the use of alternate  
21 fuels. The tax, with respect to all alternate fuel delivered by an alternate fuel dealer  
22 into supply tanks of motor vehicles in this state, attaches at the time of delivery and  
23 shall be collected by the dealer from the alternate fuels user and shall be paid to the  
24 department. The tax, with respect to alternate fuels acquired by any alternate fuels

1 user other than by delivery by an alternate fuel dealer into a fuel supply tank of a  
2 motor vehicle, or of a snowmobile, an all-terrain vehicle that is not registered for  
3 private use under s. 23.33 (2) (d) or (2g) or a recreational motorboat, attaches at the  
4 time of the use of the fuel and shall be paid to the department by the user. The  
5 department may permit any supplier of alternate fuels to report and pay to the  
6 department the tax on alternate fuels delivered into the storage facility of an  
7 alternate fuels user or retailer which will be consumed for alternate fuels tax  
8 purposes or sold at retail.

9 **SECTION 316r.** 78.406 of the statutes is created to read:

10 **78.406 Contingent rate reduction.** If any plan that is submitted under s.  
11 84.03 (2) during the 1997-99 biennium reflects an amount of federal funds, as  
12 defined in s. 84.03 (2) (a) 1., that exceeds by \$70,000,000 or more the amount  
13 appropriated in the schedule, as defined in s. 84.03 (2) (a) 2., for 1997-99; the rate  
14 for the tax imposed under s. 78.40 is 23.8 cents per gallon, effective on the first day  
15 of the 2nd month beginning after the effective date of this section .... [revisor inserts  
16 date], and that rate may not be adjusted under s. 78.405 in April 1999.”.

17 **4.** Page 534, line 15: after “1999” insert “, and by an amount sufficient to offset  
18 revenues foregone under sections 78.016 and 78.406 of the statutes, as created by  
19 this act.”.

20 (END)