



1997 SENATE BILL 358

November 18, 1997 - Introduced by Senators A. LASEE, FITZGERALD, SCHULTZ, WINEKE, RUDE, HUELSMAN, DRZEWIECKI, COWLES, DARLING and ROESSLER, cosponsored by Representatives JOHNSRUD, HASENOHRL, FREESE, GREEN, DOBYNS, GOETSCH, OLSEN, GROTHMAN, F. LASEE, SKINDRUD, HAHN, OTTE, GRONEMUS, GUNDERSON, MUSSER, BRANDEMUEHL, SYKORA, WARD, AINSWORTH and OWENS. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to repeal and recreate** 78.01 (2m) (f) and 78.73 (1) (dm); and **to create**
2 78.01 (2) (e) of the statutes; **relating to:** the motor vehicle fuel tax exemption
3 for nonhighway use.

Analysis by the Legislative Reference Bureau

Under current law, dyed diesel fuel that is sold for off-highway use other than use in a snowmobile, in an all-terrain vehicle that is not registered for private use or in a recreational motorboat is exempt from the motor vehicle fuel tax. Under this bill, buyers of both gasoline and diesel fuel, whether dyed or not, for those off-highway uses may purchase it free of tax.

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* 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:

4 **SECTION 1.** 78.01 (2) (e) of the statutes is created to read:
5 78.01 (2) (e) Gasoline sold for nonhighway use in mobile machinery and
6 equipment; other than use in a snowmobile, an all-terrain vehicle that is not

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1 registered for private use under s. 23.33 (2) (d) or a recreational motorboat; and
2 delivered directly into the consumer's storage tank in an amount of not less than 100
3 gallons.

4 **SECTION 2.** 78.01 (2m) (f) of the statutes, as affected by 1997 Wisconsin Act 27,
5 section 2414n., is repealed and recreated to read:

6 78.01 **(2m)** (f) It is sold for off-highway use other than use in a snowmobile, in
7 an all-terrain vehicle that is not registered for private use under s. 23.33 (2) (d) or
8 (2g) or in a recreational motorboat or if no claim for a refund for the tax on the diesel
9 fuel may be made under s. 78.75 (1m) (a) 3.

10 **SECTION 3.** 78.73 (1) (dm) of the statutes, as affected by 1997 Wisconsin Act 27,
11 is repealed and recreated to read:

12 78.73 **(1)** (dm) Presents an exemption certificate under s. 78.01 (2) (e) or obtains
13 motor vehicle fuel tax-free under s. 78.01 (2) (f), and uses the fuel obtained tax-free
14 on the basis of the certificate in a manner other than the manner for which the
15 certificate was issued;

16 **SECTION 4. Effective date.**

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

19 (END)