

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2590/1dn

JK:jlg:ch

April 8, 1999

Please review this draft very carefully to ensure that it conveys your intent. A local unit of state government is also exempt from the federal tax on diesel fuel. See sections 4041 (g) (2) and 4082 (b) of the Internal Revenue Code. Therefore, I included an exemption for diesel fuel in this draft. Is that OK?

The instructions indicate that you want to exempt "local governments" from the state gasoline tax. The term "local governments" may include a number of different entities. For example, see the exemptions to the sales and use tax under s. 77.54 (9a) (b) to (em) of the statutes. Do you also want to exempt sewerage commissions, metropolitan sewerage districts, county-city hospitals or joint water authorities? If you have any questions, please contact me.

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