

**1999 DRAFTING REQUEST****Bill**Received: **03/23/99**Received By: **jkreye**Wanted: **As time permits**

Identical to LRB:

For: **Tony Staskunas (608) 266-0620**By/Representing: **adrienne**This file may be shown to any legislator: **NO**Drafter: **jkreye**

May Contact:

Alt. Drafters:

Subject: **Tax - fuel**

Extra Copies:

**Pre Topic:**

No specific pre topic given

**Topic:**

Exempt local governments from the state gas tax

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 04/6/99	ygeller 04/6/99		_____			State Tax
/P1	jkreye 04/16/99	ygeller 04/16/99	haugeca 04/8/99	_____	lrb_docadmin 04/8/99		State Tax
/1	jkreye 04/20/99	ygeller 04/21/99	haugeca 04/16/99	_____	lrb_docadmin 04/19/99	lrb_docadminState 04/19/99	Tax
/2			mclark 04/22/99	_____	lrb_docadmin 04/22/99	lrb_docadminState 04/22/99	Tax

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typist</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/3	shoveme 04/30/99	ygeller 04/30/99	martykr 04/30/99	_____ _____	lrb_docadmin 04/30/99	lrb_docadmin 04/30/99	

FE Sent For:

<END>

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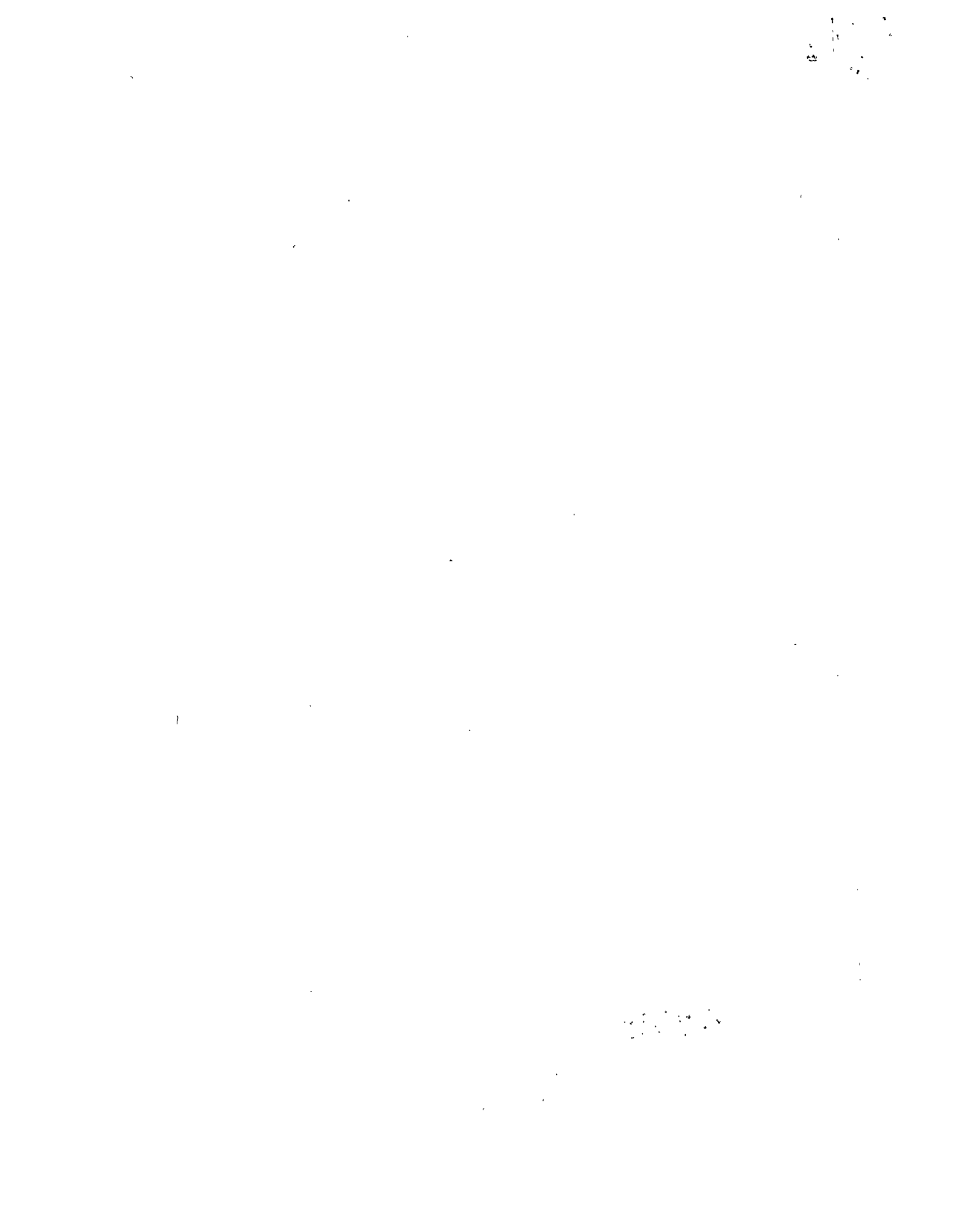
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/2		<i>1 4/30/99</i> ygeller	mclark 04/22/99	_____	lrb_docadmin 04/22/99	lrb_docadmin 04/22/99	
<i>13</i>	<i>MES 4/30/99</i>		<i>km 4/30</i>	<i>km 4/30</i>			



4/22/99 1:45:59 PM

Page 2

FE Sent For:

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/1		1/2 3/4 jlg ygeller 04/16/99	haugeca 04/16/99	_____	lrb_docadmin 04/19/99	lrb_docadmin 04/19/99	

FE Sent For:

MRC  
4-21-99

MRC/HMH  
4-21-99

<END>

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/?	jkreye 04/6/99	ygeller 04/6/99		_____			State Tax
/P1			haugeca 04/8/99	_____	lrb_docadmin 04/8/99		
FE Sent For:			ck 4-16	_____			

<END>

PA's Jacket  
"1"  
for Assm.

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1/?	jkreye	PI 4/6 jlg	ch ws	ch 4-8 ht	<b>SUBMIT</b> PI		

FE Sent For:

<END>



**Kreye, Joseph**

---

**From:** Ramirez, Adrienne  
**Sent:** Tuesday, March 23, 1999 2:09 PM  
**To:** Kreye, Joseph  
**Subject:** Drafting Request

Joe -

Representative Staskunas asked that I forward a bill drafting request to you.

He recently learned that local governments are exempt from paying the federal gas tax. Tony would like to exempt local governments in Wisconsin from paying the State gas tax as well.

Please feel free to call if you have any questions.

*Adrienne Ramirez*  
*Office of Rep. Staskunas*  
*6-0620*



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRB-25907  
JK:.....  
PL SUBMIT  
JK

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

WPO-Fix request sheet

D-N

gen

1 AN ACT ...; relating to: exempting local governments from the motor vehicle fuel  
2 tax.

*Analysis by the Legislative Reference Bureau*

Under current law, an excise tax is imposed, generally, on gasoline and diesel fuel received by a fuel supplier for sale in this state, for export to this state or for sale for export to this state. Annually, the department of revenue adjusts the excise tax rate based on the ~~United States~~ consumer price index. The excise tax on gasoline and diesel fuel is passed on to the consumer of the gasoline or diesel fuel.

U.S.

This bill exempts a county, city, village, town or school district in this state, that purchases and uses gasoline or diesel fuel, from paying the excise tax imposed on gasoline and diesel fuel.

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:*

3 SECTION 1. 78.01 (2) (bm) of the statutes is created to read:

4 78.01 (2) (bm) Gasoline sold to and used by any county, city, village, town or  
5 school district in this state.

SECTION 2

1 SECTION 2. 78.01 (2m) (bm)<sup>✓x</sup> of the statutes is created to read:

2 78.01 (2)<sup>m</sup> (bm) It is sold to and used by any county, city, village, town or school  
3 district in this state.

4 SECTION 3. Effective date.

5 (1) This act takes effect on first day of the 2nd month<sup>beginning</sup> after publication.

6 (END)

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-2590/dn

JK:.....

JG

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 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.

S.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: Joseph.Kreye@legis.state.wi.us

**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.

Joseph T. Kreye  
Legislative Attorney  
Phone: (608) 266-2263  
E-mail: Joseph.Kreye@legis.state.wi.us



PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

1     **AN ACT to create** 78.01 (2) (bm) and 78.01 (2m) (bm) of the statutes; **relating to:**  
2             exempting local governments from the motor vehicle fuel tax.

---

***Analysis by the Legislative Reference Bureau***

Under current law, an excise tax is imposed, generally, on gasoline and diesel fuel received by a fuel supplier for sale in this state, for export to this state or for sale for export to this state. Annually, the department of revenue adjusts the excise tax rate based on the U.S. consumer price index. The excise tax on gasoline and diesel fuel is passed on to the consumer of the gasoline or diesel fuel.

This bill exempts a county, city, village, town or school district in this state, that purchases and uses gasoline or diesel fuel, from paying the excise tax imposed on gasoline and diesel fuel.

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:***

3             **SECTION 1.** 78.01 (2) (bm) of the statutes is created to read:  
4             78.01 (2) (bm) Gasoline sold to and used by any county, city, village, town or  
5             school district in this state.

1           **SECTION 2.** 78.01 (2m) (bm) of the statutes is created to read:

2           78.01 **(2m)** (bm) It is sold to and used by any county, city, village, town or school  
3 district in this state.

4           **SECTION 3. Effective date.**

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

7   **(END)**

**Kreye, Joseph**

---

**From:** Ramirez, Adrienne  
**Sent:** Tuesday, April 20, 1999 2:46 PM  
**To:** Kreye, Joseph  
**Subject:** LRB-2590/P1

Joseph -

Thank you for the draft relating to exempting local governments from the motor vehicle fuel tax. You had asked about including sewerage commissions, metropolitan sewerage district, county-city hospitals or joint water authorities. The answer is no. You were correct in assuming I originally meant, county, city, village, town or school districts.

Additionally, could you please change the effective date to July 1, 2001.

Thank you. Please call if you have any questions.

*Adrienne Ramirez*  
*Office of Rep. Staskunas*  
*6-0620*

*call her back*  
*need jacket*



**Barman, Mike**

---

**From:** Kreye, Joseph  
**Sent:** Friday, April 16, 1999 3:33 PM  
**To:** Barman, Mike  
**Subject:** FW: LRB-2590/P1

Hi Mike. Please jacket LRB-2590 for Rep. Staskunas

**Joseph T. Kreye**, Legislative Attorney

Legislative Reference Bureau

(608) 266-2263

*joseph.kreye@legis.state.wi.us*

-----Original Message-----

**From:** Ramirez, Adrienne  
**Sent:** Friday, April 16, 1999 2:50 PM  
**To:** Kreye, Joseph  
**Subject:** LRB-2590/P1

Joseph -

You recently drafted LRB-2590/P1, relating to exempting local governments from the motor vehicle fuel tax for Rep. Staskunas. He has reviewed the draft and would like to have it jacketed for introduction.

Please let me know if you have any questions.

Thank you,

*Adrienne Ramirez*  
*Office of Rep. Staskunas*  
*6-0620*

in 4-20-99

2

# 1999 BILL

Regen

1 AN ACT *to create* 78.01 (2) (bm) and 78.01 (2m) (bm) of the statutes; relating to:

2 exempting local governments from the motor vehicle fuel tax.

### *Analysis by the Legislative Reference Bureau*

Under current law, an excise tax is imposed, generally, on gasoline and diesel fuel received by a fuel supplier for sale in this state, for export to this state or for sale for export to this state. Annually, the department of revenue adjusts the excise tax rate based on the U.S. consumer price index. The excise tax on gasoline and diesel fuel is passed on to the consumer of the gasoline or diesel fuel.

This bill exempts a county, city, village, town or school district in this state, that purchases and uses gasoline or diesel fuel, from paying the excise tax imposed on gasoline and diesel fuel.

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:*

3 SECTION 1. 78.01 (2) (bm) of the statutes is created to read:

4 78.01 (2) (bm) Gasoline sold to and used by any county, city, village, town or

5 school district in this state.



State of Wisconsin  
1999 - 2000 LEGISLATURE

LRB-2590/2  
JKjlg: [unclear] & MEs

1999 **ASSEMBLY BILL**

OK

FMR

[Handwritten signature]

1 AN ACT to create 78.01 (2) (bm) and 78.01 (2m) (bm) of the statutes; relating to:  
2 exempting local governments from the motor vehicle fuel tax.

**Analysis by the Legislative Reference Bureau**

Under current law, an excise tax is imposed, generally, on gasoline and diesel fuel received by a fuel supplier for sale in this state, for export to this state or for sale for export to this state. Annually, the department of revenue adjusts the excise tax rate based on the U.S. consumer price index. The excise tax on gasoline and diesel fuel is passed on to the consumer of the gasoline or diesel fuel.

This bill exempts a ~~county~~, city, village, town, or school district in this state, that purchases and uses gasoline or diesel fuel, from paying the excise tax imposed on gasoline and diesel fuel. *This bill takes effect on July 1, 2001.*

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:**

3 SECTION 1. 78.01 (2) (bm) of the statutes is created to read:

4

78.01 (2) (bm) Gasoline sold to and used by any ~~county~~, city, village, town, or school district in this state.

5

**ASSEMBLY BILL**

*County*

1  
2  
3  
4  
5  
6

**SECTION 2.** 78.01 (2m) (bm) of the statutes is created to read:  
78.01 (2m) (bm) It is sold to and used by any ~~county~~ city, village, town or school district in this state.

**SECTION 3. Effective date.**  
(1) This act takes effect on July 31, 2001.

(END)



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

100 NORTH HAMILTON STREET  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION (608) 266-3561  
REFERENCE SECTION (608) 266-0341  
FAX (608) 266-5648

STEPHEN R. MILLER  
CHIEF

August 18, 1999

LRB  
2

## MEMORANDUM

**To:** Representative Meyerhofer

**From:** Joseph T. Kreye, Legislative Attorney, (608) 266-2263

**Subject:** Technical Memorandum to **1999 AB 405** (LRB 99-2590/3)

---

We received the attached technical memorandum relating to your bill. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

August 16, 1999

**TO:** Joseph Kreye  
Legislative Reference Bureau

**FROM:** Yeang-Eng Braun YEB  
Department of Revenue

**SUBJECT:** LRB 2590/3, Relating to Exempting Local Governments from the Motor Vehicle Fuel Tax

The Department suggests an effective date of April 1, 2001, for the proposed legislation. April 1 is the date that the motor vehicle fuel tax rate is adjusted each year and new forms are mailed to all accounts. With an effective date of April 1, 2001, the Department would have to make only one mailing rather than two.

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language needs to be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>
One-Time Cost	20.566 (1)(u)	\$46,000

If you have any questions regarding this technical memorandum, please contact John Stott at 266-9706. For questions regarding administrative costs, please contact Pat Lashore at 266-3347.

YEB:JTS:dls  
t:\fsn99-00\js\lrb25903.tec