

## 1999 ASSEMBLY BILL 935

March 28, 2000 – Introduced by Representatives BLACK, SINICKI, BOYLE, BOCK and TURNER. Referred to Committee on Ways and Means.

1     **AN ACT** *to amend* 78.015 (1), 78.12 (4) (a) 4. and 78.12 (4) (b) 2. of the statutes;  
2             **relating to:** the annual adjustment of the motor vehicle fuel tax rate.

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

Under current law, the tax rate of the tax on motor vehicle fuel is annually adjusted by multiplying the tax rate by the percentage change in the annual average U.S. consumer price index.

Under this bill, the tax rate of the tax on motor vehicle fuel is not annually adjusted.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

3             **SECTION 1.** 78.015 (1) of the statutes is amended to read:  
4             78.015 (1) Before April 1 the department shall recompute and publish the rate  
5             for the tax imposed under s. 78.01 (1). The new rate per gallon shall be calculated  
6             by multiplying the rate in effect at the time of the calculation by the amount obtained

**ASSEMBLY BILL 935****SECTION 1**

1 under sub. (2). The calculation under this subsection and sub. (2) does not apply to  
2 the tax rate of the tax imposed under s. 78.01 (1) after March 31, 2000.

3 **SECTION 2.** 78.12 (4) (a) 4. of the statutes is amended to read:

4 78.12 (4) (a) 4. Multiply the number of gallons under subd. 3. by the rate  
5 published under s. 78.015 as increased under s. 78.017.

6 **SECTION 3.** 78.12 (4) (b) 2. of the statutes is amended to read:

7 78.12 (4) (b) 2. Multiply the number of gallons under subd. 1. by the rate  
8 published under s. 78.015 as increased under s. 78.017.

9 **SECTION 4. Initial applicability.**

10 (1) This act first applies to the tax rate of the motor vehicle fuel tax that is  
11 imposed after March 31, 2000.

12 (END)