1999 DRAFTING REQUEST

Bill

Received: 12/13/1999					Received By: jkreye			
Wanted: As time permits					Identical to LRB:			
For: Peter Bock (608) 266-8580				By/Representing:				
This file may be shown to any legislator: NO					Drafter: jkreye			
May Contact: Dave Cieslewicz 259-1000					Alt. Drafters:			
Subject:	Tax - fu	el			Extra Copies:			
Pre Topi	c:							
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Topic:								
repeal gas	s tax indexing	under s. 78.015						
Instructi	ons:							
See Attac	hed							
Drafting	History:							
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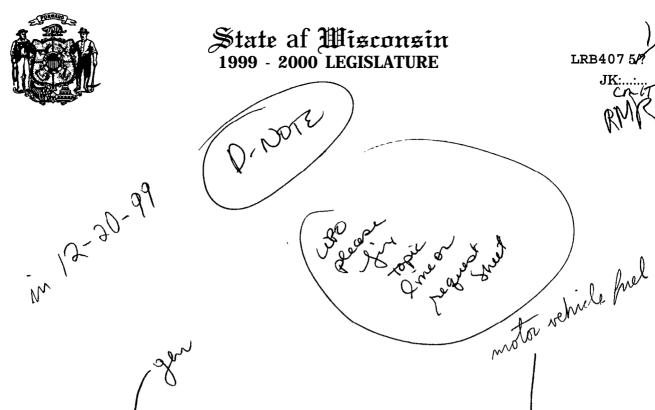
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Instructions:				
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STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU - LEGAL SECTION (608-266-3561)
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AN ACT ...; relating to: the annual adjustment of the gastine 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 United States 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.

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

SECTION 1. 78.015 (1) of the statutes is amended to read:

78.015 (1) Before April 1 the department shall recompute and publish the rate for the tax imposed under s. 78.01 (1). The new rate per gallon shall be calculated by multiplying the rate in effect at the time of the calculation by the amount obtained under sub. (2). The calculation under this subsection and sub. (2) does not apply to the tax rate of the tax imposed under s. 78.01 (1) after March 31, 2000.

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

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SECTION 2

1	78.12 (4) (a) 4. Multiply the number of gallons under subd. 3. by the rate
2	published under s. 78.015 as increased under s. 78.017.
3	Section 3. 78.12 (4) (b) 2. of the statutes is amended to read:
4	78.12 (4) (b) 2. Multiply the number of gallons under subd. 1. by the rate
5	published under s. 78.015 as increased under s. 78.017.
6	SECTION 4. Initial applicability.
7	(1) This act first applies to the tax rate of the motor vehicle fuel tax that is
8	imposed after March 31, 2000.
9	(END)

DRAFTER'S NOTE FROMTHE LEGISLATIVE REFERENCE BUREAU

LRB-4075//dn JK:...:..

December 20, 1999

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Representative Bock:

Please review this draft carefully to ensure that it is consistent with your intent. Under the bill, the motor vehicle fuel tax rate is not adjusted as provided under section 78.015 of the statutes. However, the alternate fuel tax rate is adjusted as provided under section 78.015 of the statutes. Is that I have the statutes are the statutes and the statutes are the statutes are

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-4075/1dn JK:cmh:km

December 21, 1999

Representative Bock:

Please review this draft carefully to ensure that it is consistent with your intent. Under the bill, the motor vehicle fuel tax rate is not adjusted as provided under section 78.015 of the statutes. However, the alternate fuel tax rate is adjusted as provided under section 78.015 of the statutes. Is that O.K.?

Joseph T. Kreye Legislative Attorney Phone: (608) 266-2263

E-mail: Joseph.Kreye@legis.state.wi.us

State Representative Spencer Black



Please jacket this bill for Rep. Black. We will be introduced this bill in place of Rep. Book.

Thank Your.

Steve Perala Office of Rep. Black



State of Misconsin

LEGISLATIVE REFERENCE BUREAU

LEGALSECTION. (608) 266-3561 REFERENCE SECTION (608) 266-0341 FAX: (608) 266-5648 100 NORTH HAMILTON STREET P. 0. BOX 2037 MADISON, WI 53701-2037

STEPHEN I?. MILLER

May 30, 2000

MEMORANDUM

To: Representative Black

From: Joseph Kreyes, Sr. Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to 1999 AB 935 (LRB 99-4075/1)

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

May **22**, **2000**

TO: Joseph T. Kreye

Legislative Reference Bureau

FROM: Yeang-Eng Braun 42/3

Department of Revenue

SUBJECT: Technical Memorandum on AB 935 - Eliminate Annual Adjustment of Motor

Vehicle Fuel Tax Rate

The proposed bill may also affect the recalculation of an excise tax imposed on the use of alternate fuels, under section 78.405.

Furthermore the letters reflecting the new tax rate were already mailed out in March and the new rate is in effect as of April 1, 2000. If the bill passes, the department will need to reprint the forms and do another mailing. Undoubtedly this will take time and will result with an excess tax being paid by the motor vehicle fuel suppliers. Hence, the department will need to develop a process to return excess tax to the suppliers.

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