

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

LRB-0220/1dn  
JK:cmh:km

September 15, 2000

Representative Black

Please review this draft to ensure that it is consistent with your intent. The bill first applies to the rate of the motor vehicle fuel tax that is imposed after March 31, 2001. Therefore, if the bill does not become law before March 31, 2001, you may want to amend the bill to delay its effective date. If the bill, as drafted, becomes law after March 31, 2001, the bill would apply retroactively and, therefore, would require the department of revenue to refund any additional taxes collected between March 31, 2001, and the date the bill becomes law. Please contact me if you have any questions.

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