2001 ASSEMBLY BILL 769

1	AN ACT <i>to create</i> 77.51 (4) (b) 3m., 77.51 (15) (b) 4m. and 218.0171 (2) (cq) of the
2	statutes; relating to: sales tax on motor vehicles purchased after a consumer
3	receives a refund under a new motor vehicle warranty.

Analysis by the Legislative Reference Bureau

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

4 **SECTION 1.** 77.51 (4) (b) 3m. of the statutes is created to read: 5 77.51 (4) (b) 3m. If a person who purchases a motor vehicle presents a 6 statement issued under s. 218.0171 (2) (cq) to the seller at the time of purchase, and 7 the person presents the statement within 60 days from the date of receiving a refund 8 under s. 218.0171 (2) (b) 2. b., the trade-in amount specified in the statement issued 9 under s. 218.0171 (2) (cq), but not to exceed the gross receipts from the sale of the 10 motor vehicle. This subdivision applies only to the first motor vehicle purchased by 11 a person after receiving a refund under s. 218.0171 (2) (b) 2. b.

2001 – 2002 Legislature

ASSEMBLY BILL 769

1	SECTION 2. 77.51 (15) (b) 4m. of the statutes is created to read:
2	77.51 (15) (b) 4m. If a person who purchases a motor vehicle presents a
3	statement issued under s. 218.0171 (2) (cq) to the seller at the time of purchase, and
4	the person presents the statement within 60 days from the date of receiving a refund
5	under s. 218.0171 (2) (b) 2. b., the trade–in amount specified in the statement issued
6	under s. 218.0171 (2) (cq), but not to exceed the sales price of the motor vehicle. This
7	subdivision applies only to the first motor vehicle purchased by a person after
8	receiving a refund under s. 218.0171 (2) (b) 2. b.
9	SECTION 3. 218.0171 (2) (cq) of the statutes is created to read:
10	218.0171 (2) (cq) Upon payment of a refund to a consumer under par. (b) 2. b.,
11	the manufacturer shall provide to the consumer a written statement that specifies
12	the trade–in amount previously applied under s. 77.51 (4) (b) 3. or 3m. or (15) (b) 4.
13	or 4m. toward the sales price of the motor vehicle having the nonconformity and the
14	date on which the manufacturer provided the refund.
15	SECTION 4. Initial applicability.
16	(1) The treatment of section 218.0171 (2) (cq) of the statutes first applies to
17	refunds that are made on the effective date of this subsection.
18	SECTION 5. Effective date.
19	(1) This act takes effect on the first day of the 2nd month beginning after
20	publication.

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(END)