

2003 DRAFTING REQUEST

Bill

Received: 10/01/2003

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Joe Plouff (608) 266-7683

By/Representing: jon

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - fuel

Extra Copies:

Submit via email: YES

Requester's email: Rep.Plouff@legis.state.wi.us

Carbon copy (CC:) to: joseph.kreye@legis.state.wi.us

Pre Topic:

No specific pre topic given

Topic:

Exempting school districts from the motor vehicle fuel 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 10/01/2003	wjackson 10/28/2003		_____			State Tax
/1			chaugen 10/29/2003	_____	sbasford 10/29/2003	sbasford 12/09/2003 sbasford 12/09/2003	

Vers.      Drafted      Reviewed      Typed      Proofed      Submitted      Jacketed      Required

FE Sent For:

<END>

↳ At  
Intro.

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1?	jkreye	1 WLj 10/28	ck 10-29	ck 10-29 PS			

FE Sent For:

<END>

10-1-03

Joe

Rep Joe Plouff

6-7683

2001 AB 400 - exempting school district  
+ AAI to AB 400 motor vehicle fuel tax

in 10-1-03

3408/1

2001 - 2002 LEGISLATURE

LRB-3030/1

JK:wlj:pg

TUES  
NOV 4

# 2001 ASSEMBLY BILL 400

RM  
D-N

May 15, 2001 - Introduced by Representatives FRISKE, MEYERHOFER, JENSEN, HUBER, MONTGOMERY, D. MEYER, STARZYK, BIES, LOEFFELHOLZ, KRAWCZYK, FREESE, AINSWORTH, OTT, PETROWSKI, SERATTI, OLSEN, MUSSER, WALKER, TOWNSEND, WADE, URBAN, POWERS, PETTIS, GUNDERSON, HOVEN, STONE, LEIBHAM, GRONEMUS, PLALE, POCAN, STASKUNAS, J. LEHMAN, LASSA, LA FAVE, PLOUFF, SHILLING and TURNER, cosponsored by Senators HANSEN, PLACHE, GROBSCHMIDT, HUELSMAN and HARSDORF. Referred to Committee on Transportation. Referred to joint survey committee on Tax Exemptions.

**REGEN**

1 AN ACT to create 78.01 (2) (g) and 78.01 (2m) (h) of the statutes; relating to:  
2 exempting school districts <sup>and persons who transport students to and from school activities</sup> 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 creates an excise tax exemption on gasoline or diesel fuel sold to and used by a school district in this state.

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:**

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

78.01 (2) (g) Gasoline sold to and used by a school district in this state.

SECTION 2. 78.01 (2m) (h) of the statutes is created to read:

or sold to and used by a person who transports students to and from school activities pursuant to a contract with the school district

INSERT  
1-4

**ASSEMBLY BILL 400**

78.01 (2m) (h) It is sold to and used by a school district in this state.

**SECTION 3. Effective date.**

(1) This act takes effect on July 1, ~~2001~~

2004

(END)

INSERT  
2-2

1

2

3

4



ASSEMBLY AMENDMENT 1,  
TO 2001 ASSEMBLY BILL 400

September 19, 2001 - Offered by Representatives FRISKE and PLOUFF.

INSERT  
1-4

1 At the locations indicated, amend the bill as follows:

2 ~~1. Page 1, line 4: after that line insert:~~

3 ~~SECTION 78.01~~ <sup>#</sup> 78.01 (2) (gm) of the statutes is created to read:

4 78.01 (2) (gm) Gasoline sold to a person who transports students to and from  
5 school activities pursuant to a contract with a school district and used by the person  
6 for such transportation. <sup>(.)</sup> e

7 ~~2. Page 2, line 1: after that line insert:~~

8 ~~SECTION 78.01~~ <sup>#</sup> 78.01 (2m) (hm) of the statutes is created to read:

9 78.01 (2m) (hm) It is sold to a person who transports students to and from  
10 school activities pursuant to a contract with a school district and used by the person  
11 for such transportation. <sup>(.)</sup> e

12 (END)

INSERT  
2-2

3/08/10 dm

VK

Representative Plouff ✓

¶ This draft is identical to 2001 Assembly Bill  
400, as amended by Assembly Amendment 10

VK

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

LRB-3408/1dn  
JK:wlj:ch

October 29, 2003

Representative Plouff:

This draft is identical to 2001 Assembly Bill 400, as amended by Assembly Amendment 1.

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



# State of Wisconsin

## LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200  
P. O. BOX 2037  
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561  
REFERENCE SECTION: (608) 266-0341  
FAX: (608) 264-6948

STEPHEN R. MILLER  
CHIEF

March 8, 2004

## MEMORANDUM

**To:** Representative Plouff

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

**Subject:** Technical Memorandum to **AB-827** (LRB 03-3408/1)

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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

February 24, 2004

**TO:** Joe Kreye  
Legislative Reference Bureau

**FROM:** Dennis Collier  
Department of Revenue

**SUBJECT:** Technical Memorandum on AB 827 - Exempting school districts from the motor vehicle fuel tax

The legislation relates to gasoline and clear diesel fuel, and does not include alternate fuels (LPG and CNG). There are a number of municipally licensed vehicles that are operated on alternate fuels.

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 could be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>	<u>FTE</u>
One-time	20.566(1)(a)	\$1,500	
One-time	20.566(3)(a)	\$64,000	

If you have any questions regarding this technical memorandum, please contact Jeffrey Hanson, at 266-8474; for administrative costs, please call Julie Feavel at 267-9892.