

## 2005 ASSEMBLY BILL 236

March 16, 2005 – Introduced by Representatives STASKUNAS, TURNER, AINSWORTH, VAN AKKEREN, FREESE, BERCEAU, VOS, HUNDERTMARK, LEHMAN, VRAKAS and TOWNSEND, cosponsored by Senators KAPANKE, MILLER, LASSA, A. LASEE and OLSEN. Referred to Joint Survey Committee on Tax Exemptions.

1     **AN ACT to create** 78.01 (2) (bm), 78.01 (2) (bn), 78.01 (2m) (bm) and 78.01 (2m)  
2           (bn) of the statutes; **relating to:** exempting local governments from the motor  
3           vehicle fuel tax.

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### *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 exempts any University of Wisconsin System institution, city, village, town, county, school district, or technical college district in this state, which purchases and uses gasoline or diesel fuel, from paying the excise tax imposed on gasoline and diesel fuel. This bill takes effect on July 1, 2005.

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.

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

