

2005 ASSEMBLY BILL 600

August 9, 2005 – Introduced by Representatives SHERIDAN, FREESE, BENEDICT, HAHN, HEBL, DAVIS, TURNER, GUNDERSON and SEIDEL, cosponsored by Senator HARSDORF. Referred to Committee on Rural Affairs and Renewable Energy. Referred to Joint Survey Committee on Tax Exemptions.

1 **AN ACT to create** 77.54 (48) of the statutes; **relating to:** creating a sales and use
2 tax exemption for motor vehicles that use gasoline and ethanol mixtures as fuel.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for any motor vehicle that is capable of using both gasoline and a mixture consisting of gasoline and at least 85 percent ethanol as fuel to propel the motor vehicle.

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 and local* 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:

3 **SECTION 1.** 77.54 (48) of the statutes is created to read:
4 77.54 **(48)** Beginning on the effective date of this subsection [revisor inserts
5 date], and ending on the date that is 5 years after the effective date of this subsection
6 [revisor inserts date], the gross receipts from the sales of and the storage, use, or
7 other consumption of any motor vehicle, licensed for highway use, that is capable of

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1 using both gasoline and a mixture consisting of gasoline and at least 85 percent
2 ethanol as fuel to propel the motor vehicle. The amount of the taxes imposed under
3 this subchapter that may be claimed as an exemption under this subsection may not
4 exceed \$1,000 on the purchase of any single motor vehicle.

5 **SECTION 2. Effective date.**

6 (1) This act takes effect on the first day of the 2nd month beginning after
7 publication.

8 (END)