

2005 ASSEMBLY BILL 726

October 3, 2005 – Introduced by Representatives BALLWEG, AINSWORTH, ALBERS, BERCEAU, BIES, FRISKE, GOTTLIEB, GUNDERSON, HINES, HUNDERTMARK, JESKEWITZ, KREIBICH, LEHMAN, LEMAHIEU, MUSSER, NISCHKE, OWENS, PETROWSKI, PETTIS, STASKUNAS, TOWNSEND, VRAKAS, M. WILLIAMS and TOLES, cosponsored by Senators OLSEN, DARLING, CARPENTER, MILLER and ERPENBACH. Referred to Committee on Urban and Local Affairs.

1 **AN ACT** *to amend* 20.913 (1) (b); and *to create* 78.205 of the statutes; **relating**
 2 **to:** allowing schools and local governmental units to claim refunds of the motor
 3 vehicle fuel tax and making an appropriation.

Analysis by the Legislative Reference Bureau

Under this bill, a city, village, town, county, school district, or technical college district that has purchased motor vehicle fuel for its own use may file a claim with the Department of Revenue (DOR) and receive a refund for the amount of the motor vehicle fuel tax that the entity paid on the purchase of the motor vehicle fuel. In addition, a person who transports students to and from school activities pursuant to a contract with a school district may file a claim with DOR and receive a refund for the amount of the tax that the person paid on the purchase of motor vehicle fuel that the person used for such transportation.

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:

4 **SECTION 1.** 20.913 (1) (b) of the statutes is amended to read:
 5 20.913 (1) (b) *Excess tax payments.* Taxes collected in excess of lawful taxation,
 6 when claims therefor have been established as provided in ss. 71.30 (4), 71.74 (13),

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1 71.75, 71.89 (1), 72.24, 74.35, 74.37, 76.13 (3), 76.39, 76.84, 76.91, 78.19, 78.20,
2 78.205, 78.68 (10), 78.75, 78.80 (1m), 139.092, 139.25 (1), 139.36, 139.365 and 139.39
3 (4).

4 **SECTION 2.** 78.205 of the statutes is created to read:

5 **78.205 Refunds for schools and local governmental units. (1)** (a) Any
6 city, village, town, county, school district, or technical college district that has
7 purchased motor vehicle fuel for its own use may file a claim, in the manner
8 prescribed by the department, and receive a refund for the amount of the tax imposed
9 under this subchapter that the entity paid on the purchase of the motor vehicle fuel.

10 (b) A person who transports students to and from school activities pursuant to
11 a contract with a school district may file a claim, in the manner prescribed by the
12 department, and receive a refund for the amount of the tax imposed under this
13 subchapter that the person paid on the purchase of motor vehicle fuel that the person
14 used for such transportation.

15 **(2)** No refund shall be allowed under this section for any claim that is filed with
16 the department on a date that is later than 365 days after the date on which the motor
17 vehicle fuel is purchased.

18 **(3)** The department shall determine the amount of refund due for each claim
19 filed under sub. (1). The department may investigate the facts stated in the claim,
20 if the department determines that an investigation is necessary. The department
21 shall pay all refunds under this section from the appropriation under s. 20.913 (1)

22 (b). No claim for refund shall be denied, or the payment withheld, for failure of the
23 invoice or list of purchases to show the amount of the tax imposed under this
24 subchapter on motor vehicle fuel as a separate item, if the department is able to

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1 determine the amount of the tax from the information stated on the invoice or list of
2 purchases.

3 **SECTION 3. Initial applicability.**

4 (1) This act first applies to motor vehicle fuel tax that is purchased on the
5 effective date of this subsection.

6 (END)