

2005 DRAFTING REQUEST

Bill

Received: **08/24/2005**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Joan Ballweg (608) 266-8077**

By/Representing: **vince**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - fuel**

Extra Copies:

Submit via email: **YES**

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

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

Pre Topic:

No specific pre topic given

Topic:

Refunds for motor vehicle fuel tax paid by certain entities

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>
/?				_____			S&L
/P1	jkreye 08/24/2005	wjackson 08/25/2005	chaugen 08/26/2005	_____	sbasford 08/26/2005		S&L
/1	jkreye 09/08/2005	wjackson 09/12/2005	pgreensl 09/12/2005	_____	lemery 09/12/2005	lemery 09/12/2005	

FE Sent For:

→ 09-20-2005 ("1") ← See attached

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*Please jacket
this file - jre*

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/?							S&L
/P1	jkreye 08/24/2005	wjackson 08/25/2005	chaugen 08/26/2005	<u>9</u> 9/12	sbasford 08/26/2005		

FE Sent For:

1 wj 9/12
9/12
PS
<END>
PS

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/?	jkreye						
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PI WJ 8/25
CH 8-26
CH 8-26
SF

FE Sent For:

<END>

8-23-05

Vince - Rep. Ballweg

outline

AB121 — exempting school districts from fuel tax
(0216)AB236 — " local governments
(2008)

but not as exemptions — creating a "grant"
program (need a tax credit like program)



State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-3550/P1

JK: /:.....
Wlj

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

In 8-24-05

DIN

SOON

Regen

1 AN ACT ...; relating to: allowing schools and local governmental units to claim
2 refunds of the motor vehicle fuel tax and making an appropriation.

Analysis by the Legislative Reference Bureau

Under this bill, a city, village, town, county, school district, technical college district, or University of Wisconsin System institution 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:

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

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).

History: 1971 c. 310 s. 4; 1975 c. 39; 1977 c. 418; 1985 a. 29, 120; 1987 a. 312 s. 17; 1987 a. 378, 399, 403; 1989 a. 31; 1991 a. 39, 316; 1995 a. 27 ss. 1185, 9126 (19); 1995 a. 351.

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, technical college district, or University of
 7 Wisconsin System institution that has purchased motor vehicle fuel for its own use
 8 may file a claim, in the manner prescribed by the department, and receive a refund
 9 for the amount of the tax imposed under this subchapter that the entity paid on the
 10 purchase of the motor vehicle fuel.

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

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

19 (3) The department shall determine the amount of refund due for each claim
 20 filed under sub. (1). The department may investigate the facts stated in the claim,
 21 if the department determines that an investigation is necessary. The department
 22 shall pay all refunds under this section from ^{the} appropriation under s. 20.913 (1) (b).
 23 No claim for refund shall be denied, or the payment withheld, for failure of the invoice
 24 or list of purchases to show the amount of the tax imposed under this subchapter on

1 motor vehicle fuel as a separate item, if the department is able to determine the
2 amount of the tax from the information stated on the invoice or list of 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)

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

LRB-3550/P1dn

JK:...

WJ

Representative Ballweg:

Please review this draft carefully to ensure that it is consistent with your intent. The refund mechanism created in the bill is similar to the refund mechanism under s. 78.20⁵ which reimburses retailers for the loss of motor vehicle fuel resulting from shrinkage and evaporation. *

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

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

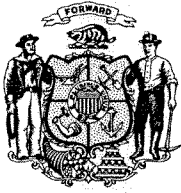
LRB-3550/P1dn
JK:wlj:ch

August 26, 2005

Representative Ballweg:

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Joseph T. Kreye
Legislative Attorney
Phone: (608) 266-2263
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State of Wisconsin
2005 - 2006 LEGISLATURE

LRB-3550/P1

JK:wlj:ch

~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

in 9-8-05
due 9-15-05

Regen

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, technical college district, ~~or University of Wisconsin System institution~~ 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:

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1 20.913 (1) (b) *Excess tax payments.* Taxes collected in excess of lawful taxation,
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3 71.75, 71.89 (1), 72.24, 74.35, 74.37, 76.13 (3), 76.39, 76.84, 76.91, 78.19, 78.20,
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10 may file a claim, in the manner prescribed by the department, and receive a refund
11 for the amount of the tax imposed under this subchapter that the entity paid on the
12 purchase of the motor vehicle fuel.

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

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

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

25 (b). No claim for refund shall be denied, or the payment withheld, for failure of the

1 invoice or list of purchases to show the amount of the tax imposed under this
2 subchapter on motor vehicle fuel as a separate item, if the department is able to
3 determine the amount of the tax from the information stated on the invoice or list of
4 purchases.

5 **SECTION 3. Initial applicability.**

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

8 (END)

STATE OF WISCONSIN

To _____

Date _____ Time _____

WHILE YOU WERE OUT

M Vincent

of Rep. Ballweg

Phone 6-8077

Telephoned		Please Call	
Called to See You		Rush	
Returned Your Call		Will Call Again	

Message Needs to get
fiscal for URB
3550/1



Party Receiving Call