

**ASSEMBLY AMENDMENT 26,  
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,  
TO 2005 ASSEMBLY BILL 100**

June 21, 2005 – Offered by Representative CULLEN.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 726, line 14: after that line insert:

3 “**SECTION 1698d.** 78.01 (1) of the statutes is amended to read:

4 78.01 **(1)** IMPOSITION OF TAX AND BY WHOM PAID. An excise tax at the rate  
5 determined under ss. 78.015 and, 78.017, and 78.018 is imposed on all motor vehicle  
6 fuel received by a supplier for sale in this state, for sale for export to this state or for  
7 export to this state except as otherwise provided in this chapter. The motor vehicle  
8 fuel tax is to be computed and paid as provided in this chapter. Except as otherwise  
9 provided in this chapter, a person who receives motor vehicle fuel under s. 78.07 shall  
10 collect from the purchaser of the motor vehicle fuel that is received, and the  
11 purchaser shall pay to the person who receives the motor vehicle fuel under s. 78.07,  
12 the tax imposed by this section on each sale of motor vehicle fuel at the time of the

1 sale, irrespective of whether the sale is for cash or on credit. In each subsequent sale  
2 or distribution of motor vehicle fuel on which the tax has been collected as provided  
3 in this subsection, the tax collected shall be added to the selling price so that the tax  
4 is paid ultimately by the user of the motor vehicle fuel.

5 **SECTION 1698m.** 78.018 of the statutes is created to read:

6 **78.018 Adjustment in 2005.** On the effective date of this section .... [revisor  
7 inserts date], the rate of the tax imposed under s. 78.01 (1) is decreased by 4 cents.

8 **SECTION 1698n.** 78.12 (4) (a) 4. of the statutes is amended to read:

9 78.12 (4) (a) 4. Multiply the number of gallons under subd. 3. by the rate under  
10 s. 78.015 as increased under s. 78.017 and as decreased under s. 78.018.

11 **SECTION 1698p.** 78.12 (4) (b) 2. of the statutes is amended to read:

12 78.12 (4) (b) 2. Multiply the number of gallons under subd. 1. by the rate under  
13 s. 78.015 as increased under s. 78.017 and as decreased under s. 78.018.”.

14 **2.** Page 1050, line 5: after that line insert:

15 “(8k) MOTOR VEHICLE FUEL TAX RATE. The treatment of sections 78.01 (1), 78.018,  
16 and 78.12 (4) (a) 4. and (b) 2. of the statutes takes effect on the first day of the 2nd  
17 month beginning after publication.”.

18 (END)