

2005 DRAFTING REQUEST

Senate Amendment (SA-SB331)

Received: 12/05/2005

Received By: jkreye

Wanted: Today

Identical to LRB:

For: Tim Carpenter (608) 266-8535

By/Representing: stuart

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: Sen.Carpenter@legis.state.wi.us

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

Pre Topic:

No specific pre topic given

Topic:

Annual adjustment of motor vehicle fuel tax rate; adjustment in the first quarter of 2006

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>
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FE Sent For:

<END>

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FE Sent For:

<END>

Kreye, Joseph

From: Ewy, Stuart
Sent: Monday, December 05, 2005 11:06 AM
To: Kreye, Joseph
Subject: RE: Amendment to Senate Bill 331 re gas tax indexing.

Hi Joe-
I just talked to Tim. He says that he wants the gas tax from Jan 1 2006 to April 1, 2006 (3 month period) to be at the level prior to its last adjustment on April 1, 2005. He will be in the office early afternoon and can discuss this with you if this is unclear.
Let me know,
Stuart

-----Original Message-----

From: Kreye, Joseph
Sent: Monday, December 05, 2005 10:48 AM
To: Ewy, Stuart
Subject: Amendment to Senate Bill 331 re gas tax indexing.

Stuart,

I received this request from Peter, but I'm not sure what you want. The motor vehicle fuel tax rate is adjusted every April 1. The last adjustment was on April 1, 2005. The rate in effective currently is the rate as adjusted on April 1, 2005. The next scheduled adjustment is April 1, 2006. Under SB 331, that would be the last adjustment. Do you want an amendment that makes the April 1, 2005, adjustment to be the last adjustment. Please note that this would have no retroactive effect since that rate is currently in place and would remain in place pursuant to your proposed amendment. Please advise.

Joe

Joseph T. Kreye
Senior Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

Hi Peter-

It appears that SB 331 repealing the automatic indexing of gas tax will be up on Tuesday. Can you please have the following amendment drafted by the appropriate person?

SB 331 eliminates the auto indexing starting April, 2006. Please have an amendment drafted that changes the effective date to Jan. 2006.

Thank you!

G. Stuart Ewy
Office of Tim Carpenter



State of Wisconsin
2005 - 2006 LEGISLATURE

LRBa1712/1

JK:.....

gjs

bill hist ✓

**SENATE AMENDMENT ,
TO 2005 SENATE BILL 331**

in 12-6-05

D-N

Today

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 4: before that line insert:

3 **"SECTION 1b.** 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
13 sale, irrespective of whether the sale is for cash or on credit. In each subsequent sale

1 or distribution of motor vehicle fuel on which the tax has been collected as provided
2 in this subsection, the tax collected shall be added to the selling price so that the tax
3 is paid ultimately by the user of the motor vehicle fuel.”

History: 1979 c. 221; 1981 c. 20; 1983 a. 27; 1985 a. 153; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31; 1991 a. 39, 316; 1993 a. 16, 437; 1995 a. 113; 1997 a. 27, 237.

4 **2.** Page 1, line 4: delete “SECTION 1” and substitute “SECTION 1d”. ✓

5 **3.** Page 2, line 2: after that line insert: ✓

6 “SECTION 1m. 78.018[^] of the statutes is created to read: ✓

7 **78.018 Adjustment in 2006.** Beginning on January 1, 2006, and ending on
8 March 31, 2006, the rate of the tax imposed under s. 78.01 (1) is the rate in effect on
9 March 31, 2005.” ✓

10 **4.** Page 2, line 5: after “78.017” insert “and as adjusted under s. 78.018”.

11 **5.** Page 2, line 5: after “78.017” insert “and as adjusted under s. 78.018”.

12 (END)

8

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

LRBa1712/1dn

JK:./:....

gjs

Senator Carpenter:

Please review this draft carefully to ensure that it is consistent with your intent. Please note that, under the amendment, the calculation of the motor vehicle fuel tax rate to take effect on April 1, 2006, will be based on the rate in effect during the "adjustment" period provided in the amendment rather than the rate in effect prior to the adjustment period. Please contact me if you have any questions. ✓ ✓

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

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LEGISLATIVE REFERENCE BUREAU**

LRBa1712/1dn
JK:cjs:rs

December 5, 2005

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