

2007 ASSEMBLY BILL 371

May 29, 2007 – Introduced by Representatives ALBERS, GRONEMUS, HAHN, HUBLER and OWENS, cosponsored by Senators SCHULTZ and OLSEN. Referred to Committee on Biofuels and Sustainable Energy.

1 **AN ACT** *to renumber and amend* 86.195 (2) (c); *to amend* 71.05 (6) (a) 15., 71.21
2 (4), 71.26 (2) (a), 71.34 (1) (g), 71.45 (2) (a) 10., 77.92 (4) and 86.195 (1) (ar); and
3 **to create** 71.07 (5j), 71.10 (4) (cn), 71.28 (5j), 71.30 (3) (dq), 71.47 (5j), 71.49 (1)
4 (dq), 86.195 (2) (c) 2. and 110.23 of the statutes; **relating to:** creating income
5 and franchise tax credits for certain electric motor vehicles and for motor
6 vehicles that use gasoline and ethanol mixtures as fuel and highway specific
7 information signs.

Analysis by the Legislative Reference Bureau

Under this bill, a person may claim an income and franchise tax credit for certain amounts based on the vehicle's purchase price, if the person purchased or leased in the taxable year any of the following vehicles (eligible vehicles) that are sold or leased as new motor vehicles, manufactured in this state, and licensed for highway use:

1. A motor vehicle that is capable of using both gasoline and a mixture of gasoline and at least 85 percent ethanol as a fuel to propel the motor vehicle.
2. A vehicle that has a chemically fueled internal combustion engine which is capable of operating on gasoline, one or more alternative fuels, or diesel fuel, or by means of a gas turbine, and is also equipped with an electric motor and an energy storage device.

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3. A vehicle that satisfies the requirements of the neighborhood electric vehicle test program conducted by the federal Department of Energy.

4. A plug-in hybrid-electric vehicle.

The bill also allows a person to claim an income and franchise tax credit of \$50 for the purchase and installation of an engine modification kit that converts the person's motor vehicle into any vehicle described in 1. to 4. above.

The bill requires the Department of Transportation (DOT) to annually prepare and make publicly available a list of eligible vehicles, identified by vehicle make and model.

Current law allows DOT to erect and maintain certain informational signs to assist motorists traveling along state highways. DOT may, with restrictions, authorize the erection and maintenance, on designated state highways, of specific information signs, which notify motorists that certain businesses located near a highway are available to provide motorist services in the category of gas, food, lodging, camping, or attraction. A "business sign" is a separately attached sign mounted on a specific information sign showing the brand, symbol, or name, or combination of these, for a motorist service. Upon request, DOT may authorize the installation and maintenance of a business sign on a specific information sign. The person requesting installation of a business sign must provide the sign, at his or her expense, and pay for its installation. The person must also pay DOT an annual permit fee of \$40 to cover administrative costs and the cost of inspection of the business sign.

Under this bill, a business sign may include the symbol "E85" for a motorist service in the "gas" category. A person who requests a business sign for a motorist service that offers gasoline consisting of at least 85 percent ethanol may include the symbol "E85" on the sign and, if the symbol "E85" is included on the sign, is not required to pay DOT the \$40 annual permit fee. Only a motorist service that offers gasoline consisting of at least 85 percent ethanol in sufficient quantities to generally meet public demand may include the symbol "E85" on its business sign. In determining priority of applicants for installation and maintenance of a business sign, DOT may not consider as a factor that a person requesting the sign is not required to pay the annual permit fee.

For further information see the *state* 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:

1 **SECTION 1.** 71.05 (6) (a) 15. of the statutes is amended to read:
 2 71.05 **(6)** (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
 3 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (5b), (5d), and
 4 (5e), (5f), and (5h), and (5j) and not passed through by a partnership, limited liability

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1 company, or tax-option corporation that has added that amount to the partnership's,
2 company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g).

3 **SECTION 2.** 71.07 (5j) of the statutes is created to read:

4 **71.07 (5j) FLEXIBLE FUEL AND ELECTRIC MOTOR VEHICLES CREDIT.** (a) *Definitions.*

5 In this subsection:

6 1. "Claimant" means a person who files a claim under this subsection.

7 2. "Eligible vehicle" means any of the following, as determined by the
8 department of transportation under s. 110.23, that is manufactured in this state and
9 sold or leased to the claimant as a new motor vehicle licensed for highway use:

10 a. A motor vehicle that is capable of using both gasoline and a mixture of
11 gasoline and at least 85 percent ethanol as a fuel to propel the motor vehicle.

12 b. A hybrid-electric vehicle, as defined in s. 16.045 (1) (e).

13 c. A vehicle that satisfies the requirements of the neighborhood electric vehicle
14 test program conducted by the federal department of energy.

15 d. A plug-in hybrid-electric vehicle.

16 (b) *Filing claims.* Subject to the limitations provided under this subsection, for
17 taxable years beginning after December 31, 2007, and before January 1, 2013, a
18 claimant may claim as a credit against the taxes imposed under s. 71.02, up to the
19 amount of the tax:

20 1. One of the following amounts, if, in the taxable year, the claimant purchased
21 or leased an eligible vehicle:

22 a. If the purchase price of the eligible vehicle is \$18,000 or more, \$500 for a
23 purchased eligible vehicle and \$100 for a leased eligible vehicle.

24 b. If the purchase price of the eligible vehicle is at least \$17,000, but less than
25 \$18,000, \$450 for a purchased eligible vehicle and \$90 for a leased eligible vehicle.

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1 c. If the purchase price of the eligible vehicle is at least \$16,000, but less than
2 \$17,000, \$400 for a purchased eligible vehicle and \$80 for a leased eligible vehicle.

3 d. If the purchase price of the eligible vehicle is at least \$15,000, but less than
4 \$16,000, \$350 for a purchased eligible vehicle and \$70 for a leased eligible vehicle.

5 e. If the purchase price of the eligible vehicle is at least \$14,000, but less than
6 \$15,000, \$300 for a purchased eligible vehicle and \$60 for a leased eligible vehicle.

7 f. If the purchase price of the eligible vehicle is at least \$13,000, but less than
8 \$14,000, \$250 for a purchased eligible vehicle and \$50 for a leased eligible vehicle.

9 g. If the purchase price of the eligible vehicle is at least \$12,000, but less than
10 \$13,000, \$200 for a purchased eligible vehicle and \$40 for a leased eligible vehicle.

11 h. If the purchase price of the eligible vehicle is at least \$11,000, but less than
12 \$12,000, \$150 for a purchased eligible vehicle and \$30 for a leased eligible vehicle.

13 i. If the purchase price of the eligible vehicle is at least \$10,000, but less than
14 \$11,000, \$100 for a purchased eligible vehicle and \$20 for a leased eligible vehicle.

15 2. Fifty dollars, if the claimant purchased in the taxable year an engine
16 modification kit to convert a motor vehicle that the claimant owns into an eligible
17 vehicle.

18 (c) *Limitations.* 1. For purposes of determining the amount of the credit under
19 par. (b) 1. for a leased motor vehicle, the purchase price is the purchase price of the
20 motor vehicle on the first day of the lease period. A claimant who claims a credit
21 under par. (b) 1. for a leased motor vehicle may claim the credit for each year of the
22 lease period, except that the claimant may not claim the credit for taxable years
23 beginning before January 1, 2008, or after December 31, 2012.

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1 2. The credit under par. (b) 1. may be claimed only by the first person who takes
2 title of the motor vehicle, other than for resale, or, in the case of a leased vehicle, the
3 first person who leases the vehicle.

4 3. No credit may be claimed under par. (b) 2. unless the claimant submits with
5 the claimant's return any document prescribed by the department that verifies that
6 the engine modification kit described in par. (b) 2. was installed in the claimant's
7 motor vehicle by a certified technician.

8 4. Partnerships, limited liability companies, and tax-option corporations may
9 not claim the credit under this subsection, but the eligibility for, and the amount of,
10 the credit are based on their payment of amounts described under par. (b). A
11 partnership, limited liability company, or tax-option corporation shall compute the
12 amount of credit that each of its partners, members, or shareholders may claim and
13 shall provide that information to each of them. Partners, members of limited liability
14 companies, and shareholders of tax-option corporations may claim the credit in
15 proportion to their ownership interests.

16 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
17 s. 71.28 (4), applies to the credit under this subsection.

18 **SECTION 3.** 71.10 (4) (cn) of the statutes is created to read:

19 71.10 (4) (cn) Flexible fuel and electric motor vehicles credit under s. 71.07 (5j).

20 **SECTION 4.** 71.21 (4) of the statutes is amended to read:

21 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
22 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (5b), (5e), (5f), (5g), ~~and~~ (5h),
23 and (5j) and passed through to partners shall be added to the partnership's income.

24 **SECTION 5.** 71.26 (2) (a) of the statutes is amended to read:

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1 71.26 (2) (a) *Corporations in general.* The “net income” of a corporation means
2 the gross income as computed under the Internal Revenue Code as modified under
3 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
4 computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c)
5 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income
6 under this paragraph at the time that the taxpayer first claimed the credit plus the
7 amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
8 (1ds), (1dx), (3g), (3n), (3t), (3w), (5b), (5e), (5f), (5g), ~~and (5h), and (5j)~~ and not passed
9 through by a partnership, limited liability company, or tax-option corporation that
10 has added that amount to the partnership’s, limited liability company’s, or
11 tax-option corporation’s income under s. 71.21 (4) or 71.34 (1) (g) plus the amount
12 of losses from the sale or other disposition of assets the gain from which would be
13 wholly exempt income, as defined in sub. (3) (L), if the assets were sold or otherwise
14 disposed of at a gain and minus deductions, as computed under the Internal Revenue
15 Code as modified under sub. (3), plus or minus, as appropriate, an amount equal to
16 the difference between the federal basis and Wisconsin basis of any asset sold,
17 exchanged, abandoned, or otherwise disposed of in a taxable transaction during the
18 taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

19 **SECTION 6.** 71.28 (5j) of the statutes is created to read:

20 71.28 (5j) FLEXIBLE FUEL AND ELECTRIC MOTOR VEHICLES CREDIT. (a) *Definitions.*

21 In this subsection:

22 1. “Claimant” means a person who files a claim under this subsection.

23 2. “Eligible vehicle” means any of the following, as determined by the
24 department of transportation under s. 110.23, that is manufactured in this state and
25 sold or leased to the claimant as a new motor vehicle licensed for highway use:

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1 a. A motor vehicle that is capable of using both gasoline and a mixture of
2 gasoline and at least 85 percent ethanol as a fuel to propel the motor vehicle.

3 b. A hybrid–electric vehicle, as defined in s. 16.045 (1) (e).

4 c. A vehicle that satisfies the requirements of the neighborhood electric vehicle
5 test program conducted by the federal department of energy.

6 d. A plug–in hybrid–electric vehicle.

7 (b) *Filing claims.* Subject to the limitations provided under this subsection, for
8 taxable years beginning after December 31, 2007, and before January 1, 2013, a
9 claimant may claim as a credit against the taxes imposed under s. 71.23, up to the
10 amount of the tax:

11 1. One of the following amounts, if, in the taxable year, the claimant purchased
12 or leased an eligible vehicle:

13 a. If the purchase price of the eligible vehicle is \$18,000 or more, \$500 for a
14 purchased eligible vehicle and \$100 for a leased eligible vehicle.

15 b. If the purchase price of the eligible vehicle is at least \$17,000, but less than
16 \$18,000, \$450 for a purchased eligible vehicle and \$90 for a leased eligible vehicle.

17 c. If the purchase price of the eligible vehicle is at least \$16,000, but less than
18 \$17,000, \$400 for a purchased eligible vehicle and \$80 for a leased eligible vehicle.

19 d. If the purchase price of the eligible vehicle is at least \$15,000, but less than
20 \$16,000, \$350 for a purchased eligible vehicle and \$70 for a leased eligible vehicle.

21 e. If the purchase price of the eligible vehicle is at least \$14,000, but less than
22 \$15,000, \$300 for a purchased eligible vehicle and \$60 for a leased eligible vehicle.

23 f. If the purchase price of the eligible vehicle is at least \$13,000, but less than
24 \$14,000, \$250 for a purchased eligible vehicle and \$50 for a leased eligible vehicle.

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1 g. If the purchase price of the eligible vehicle is at least \$12,000, but less than
2 \$13,000, \$200 for a purchased eligible vehicle and \$40 for a leased eligible vehicle.

3 h. If the purchase price of the eligible vehicle is at least \$11,000, but less than
4 \$12,000, \$150 for a purchased eligible vehicle and \$30 for a leased eligible vehicle.

5 i. If the purchase price of the eligible vehicle is at least \$10,000, but less than
6 \$11,000, \$100 for a purchased eligible vehicle and \$20 for a leased eligible vehicle.

7 2. Fifty dollars, if the claimant purchased in the taxable year an engine
8 modification kit to convert a motor vehicle that the claimant owns into an eligible
9 vehicle.

10 (c) *Limitations.* 1. For purposes of determining the amount of the credit under
11 par. (b) 1. for a leased motor vehicle, the purchase price is the purchase price of the
12 motor vehicle on the first day of the lease period. A claimant who claims a credit
13 under par. (b) 1. for a leased motor vehicle may claim the credit for each year of the
14 lease period, except that the claimant may not claim the credit for taxable years
15 beginning before January 1, 2008, or after December 31, 2012.

16 2. The credit under par. (b) 1. may be claimed only by the first person who takes
17 title of the motor vehicle, other than for resale, or, in the case of a leased vehicle, the
18 first person who leases the vehicle.

19 3. No credit may be claimed under par. (b) 2. unless the claimant submits with
20 the claimant's return any document prescribed by the department that verifies that
21 the engine modification kit described in par. (b) 2. was installed in the claimant's
22 motor vehicle by a certified technician.

23 4. Partnerships, limited liability companies, and tax-option corporations may
24 not claim the credit under this subsection, but the eligibility for, and the amount of,
25 the credit are based on their payment of amounts described under par. (b). A

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1 partnership, limited liability company, or tax–option corporation shall compute the
2 amount of credit that each of its partners, members, or shareholders may claim and
3 shall provide that information to each of them. Partners, members of limited liability
4 companies, and shareholders of tax–option corporations may claim the credit in
5 proportion to their ownership interests.

6 (d) *Administration.* Subsection (4) (e) to (h), as it applies to the credit under
7 sub. (4), applies to the credit under this subsection.

8 **SECTION 7.** 71.30 (3) (dq) of the statutes is created to read:

9 71.30 (3) (dq) Flexible fuel and electric motor vehicles credit under s. 71.28 (5j).

10 **SECTION 8.** 71.34 (1) (g) of the statutes is amended to read:

11 71.34 (1) (g) An addition shall be made for credits computed by a tax–option
12 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (3), (3g),
13 (3n), (3t), (3w), (5b), (5e), (5f), (5g), ~~and (5h),~~ and (5j) and passed through to
14 shareholders.

15 **SECTION 9.** 71.45 (2) (a) 10. of the statutes is amended to read:

16 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit
17 computed under s. 71.47 (1dd) to (1dx), (3n), (3w), (5b), (5e), (5f), (5g), ~~and (5h),~~ and
18 (5j) and not passed through by a partnership, limited liability company, or tax–option
19 corporation that has added that amount to the partnership’s, limited liability
20 company’s, or tax–option corporation’s income under s. 71.21 (4) or 71.34 (1) (g) and
21 the amount of credit computed under s. 71.47 (1), (3), (3t), (4), and (5).

22 **SECTION 10.** 71.47 (5j) of the statutes is created to read:

23 71.47 (5j) FLEXIBLE FUEL AND ELECTRIC MOTOR VEHICLES CREDIT. (a) *Definitions.*

24 In this subsection:

25 1. “Claimant” means a person who files a claim under this subsection.

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1 2. “Eligible vehicle” means any of the following, as determined by the
2 department of transportation under s. 110.23, that is manufactured in this state and
3 sold or leased to the claimant as a new motor vehicle licensed for highway use:

4 a. A motor vehicle that is capable of using both gasoline and a mixture of
5 gasoline and at least 85 percent ethanol as a fuel to propel the motor vehicle.

6 b. A hybrid–electric vehicle, as defined in s. 16.045 (1) (e).

7 c. A vehicle that satisfies the requirements of the neighborhood electric vehicle
8 test program conducted by the federal department of energy.

9 d. A plug–in hybrid–electric vehicle.

10 (b) *Filing claims.* Subject to the limitations provided under this subsection, for
11 taxable years beginning after December 31, 2007, and before January 1, 2013, a
12 claimant may claim as a credit against the taxes imposed under s. 71.43, up to the
13 amount of the tax:

14 1. One of the following amounts, if, in the taxable year, the claimant purchased
15 or leased an eligible vehicle:

16 a. If the purchase price of the eligible vehicle is \$18,000 or more, \$500 for a
17 purchased eligible vehicle and \$100 for a leased eligible vehicle.

18 b. If the purchase price of the eligible vehicle is at least \$17,000, but less than
19 \$18,000, \$450 for a purchased eligible vehicle and \$90 for a leased eligible vehicle.

20 c. If the purchase price of the eligible vehicle is at least \$16,000, but less than
21 \$17,000, \$400 for a purchased eligible vehicle and \$80 for a leased eligible vehicle.

22 d. If the purchase price of the eligible vehicle is at least \$15,000, but less than
23 \$16,000, \$350 for a purchased eligible vehicle and \$70 for a leased eligible vehicle.

24 e. If the purchase price of the eligible vehicle is at least \$14,000, but less than
25 \$15,000, \$300 for a purchased eligible vehicle and \$60 for a leased eligible vehicle.

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1 f. If the purchase price of the eligible vehicle is at least \$13,000, but less than
2 \$14,000, \$250 for a purchased eligible vehicle and \$50 for a leased eligible vehicle.

3 g. If the purchase price of the eligible vehicle is at least \$12,000, but less than
4 \$13,000, \$200 for a purchased eligible vehicle and \$40 for a leased eligible vehicle.

5 h. If the purchase price of the eligible vehicle is at least \$11,000, but less than
6 \$12,000, \$150 for a purchased eligible vehicle and \$30 for a leased eligible vehicle.

7 i. If the purchase price of the eligible vehicle is at least \$10,000, but less than
8 \$11,000, \$100 for a purchased eligible vehicle and \$20 for a leased eligible vehicle.

9 2. Fifty dollars, if the claimant purchased in the taxable year an engine
10 modification kit to convert a motor vehicle that the claimant owns into an eligible
11 vehicle.

12 (c) *Limitations.* 1. For purposes of determining the amount of the credit under
13 par. (b) 1. for a leased motor vehicle, the purchase price is the purchase price of the
14 motor vehicle on the first day of the lease period. A claimant who claims a credit
15 under par. (b) 1. for a leased motor vehicle may claim the credit for each year of the
16 lease period, except that the claimant may not claim the credit for taxable years
17 beginning before January 1, 2008, or after December 31, 2012.

18 2. The credit under par. (b) 1. may be claimed only by the first person who takes
19 title of the motor vehicle, other than for resale, or, in the case of a leased vehicle, the
20 first person who leases the vehicle.

21 3. No credit may be claimed under par. (b) 2. unless the claimant submits with
22 the claimant's return any document prescribed by the department that verifies that
23 the engine modification kit described in par. (b) 2. was installed in the claimant's
24 motor vehicle by a certified technician.

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1 4. Partnerships, limited liability companies, and tax–option corporations may
2 not claim the credit under this subsection, but the eligibility for, and the amount of,
3 the credit are based on their payment of amounts described under par. (b). A
4 partnership, limited liability company, or tax–option corporation shall compute the
5 amount of credit that each of its partners, members, or shareholders may claim and
6 shall provide that information to each of them. Partners, members of limited liability
7 companies, and shareholders of tax–option corporations may claim the credit in
8 proportion to their ownership interests.

9 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
10 s. 71.28 (4), applies to the credit under this subsection.

11 **SECTION 11.** 71.49 (1) (dq) of the statutes is created to read:

12 71.49 (1) (dq) Flexible fuel and electric motor vehicles credit under s. 71.47 (5j).

13 **SECTION 12.** 77.92 (4) of the statutes is amended to read:

14 77.92 (4) “Net business income,” with respect to a partnership, means taxable
15 income as calculated under section 703 of the Internal Revenue Code; plus the items
16 of income and gain under section 702 of the Internal Revenue Code, including taxable
17 state and municipal bond interest and excluding nontaxable interest income or
18 dividend income from federal government obligations; minus the items of loss and
19 deduction under section 702 of the Internal Revenue Code, except items that are not
20 deductible under s. 71.21; plus guaranteed payments to partners under section 707
21 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),
22 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3s), (3n), (3t), (3w), (5b), (5e), (5f),
23 (5g), ~~and (5h), and (5j)~~; and plus or minus, as appropriate, transitional adjustments,
24 depreciation differences, and basis differences under s. 71.05 (13), (15), (16), (17), and
25 (19); but excluding income, gain, loss, and deductions from farming. “Net business

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1 income,” with respect to a natural person, estate, or trust, means profit from a trade
2 or business for federal income tax purposes and includes net income derived as an
3 employee as defined in section 3121 (d) (3) of the Internal Revenue Code.

4 **SECTION 13.** 86.195 (1) (ar) of the statutes is amended to read:

5 86.195 (1) (ar) “Business sign” means a separately attached sign mounted on
6 the rectangular sign panel to show the brand, symbol, trademark, or name, or
7 combination of these, for a motorist service available on a crossroad at or near an
8 interchange or an intersection and, notwithstanding sub. (6) (b), before January 1,
9 2013, may include the symbol “E85” for a motorist service in the “GAS” category.

10 **SECTION 14.** 86.195 (2) (c) of the statutes is renumbered 86.195 (2) (c) 1. and
11 amended to read:

12 86.195 (2) (c) 1. A Except as provided in subd. 2., a person who requests the
13 erection or installation of a sign under par. (a) or (b) shall pay to the department an
14 annual permit fee of \$40 to cover administrative costs and the cost of inspection of
15 the signs erected or installed under this section. In addition, the person requesting
16 a sign under par. (a) or (b) shall pay a fee for the manufacture, installation and
17 maintenance of the specific information sign and the installation and maintenance
18 of the business sign.

19 **SECTION 15.** 86.195 (2) (c) 2. of the statutes is created to read:

20 86.195 (2) (c) 2. A person who requests the installation and maintenance of a
21 sign under par. (b) for a motorist service that offers gasoline consisting of at least 85
22 percent ethanol may include the symbol “E85” on the sign and, if the symbol “E85”
23 is included on the sign, is not required to pay to the department the annual permit
24 fee of \$40 under subd. 1. Only a motorist service that offers gasoline consisting of
25 at least 85 percent ethanol in sufficient quantities to generally meet public demand

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1 may include the symbol “E85” on its business sign. In determining priority of
2 applicants for installation and maintenance of a sign under par. (b), the department
3 may not consider as a factor that under this subdivision a person requesting the
4 installation and maintenance of a sign is not required to pay the annual permit fee.
5 This subdivision does not apply after January 1, 2013.

6 **SECTION 16.** 110.23 of the statutes is created to read:

7 **110.23 Flexible fuel and electric motor vehicles.** No later than January
8 1 of each year, the department shall prepare and make publicly available a list of
9 motor vehicles, identified by vehicle make and model, that satisfy the criteria for an
10 eligible vehicle specified in ss. 71.07 (5j) (a) 2., 71.28 (5j) (a) 2., and 71.47 (5j) (a) 2.
11 The department may consult with the department of natural resources in preparing
12 this list. After this list is completed each year, the list may not be updated or
13 otherwise modified until its annual update on or about January 1 of the following
14 year. This section does not apply after January 1, 2013.

15 (END)