

**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2007 ASSEMBLY BILL 371**

December 6, 2007 – Offered by Representative ALBERS.

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:** highway specific
5 information signs and creating income and franchise tax credits for certain
6 electric motor vehicles and for motor vehicles that use biodiesel or gasoline and
7 ethanol mixtures as fuel.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

8 **SECTION 1.** 71.05 (6) (a) 15. of the statutes is amended to read:
9 71.05 **(6)** (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
10 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (5b), (5d), and
11 (5e), (5f), ~~and (5h)~~, and (5j) and not passed through by a partnership, limited liability

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. “Biodiesel fuel” has the meaning given in s. 168.14 (2m) (a).

7 2. “Claimant” means a person who files a claim under this subsection.

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

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

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

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

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

17 e. A motor vehicle that is capable of using biodiesel fuel as a fuel to propel the
18 motor vehicle.

19 (b) *Filing claims.* Subject to the limitations provided under this subsection, a
20 claimant may claim as a credit against the taxes imposed under s. 71.02, up to the
21 amount of the tax:

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

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

1 b. If the purchase price of the eligible vehicle is at least \$17,000, but less than
2 \$18,000, \$450 for a purchased eligible vehicle and \$90 for a leased eligible vehicle.

3 c. If the purchase price of the eligible vehicle is at least \$16,000, but less than
4 \$17,000, \$400 for a purchased eligible vehicle and \$80 for a leased eligible vehicle.

5 d. If the purchase price of the eligible vehicle is at least \$15,000, but less than
6 \$16,000, \$350 for a purchased eligible vehicle and \$70 for a leased eligible vehicle.

7 e. If the purchase price of the eligible vehicle is at least \$14,000, but less than
8 \$15,000, \$300 for a purchased eligible vehicle and \$60 for a leased eligible vehicle.

9 f. If the purchase price of the eligible vehicle is at least \$13,000, but less than
10 \$14,000, \$250 for a purchased eligible vehicle and \$50 for a leased eligible vehicle.

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

13 h. If the purchase price of the eligible vehicle is at least \$11,000, but less than
14 \$12,000, \$150 for a purchased eligible vehicle and \$30 for a leased eligible vehicle.

15 i. If the purchase price of the eligible vehicle is at least \$10,000, but less than
16 \$11,000, \$100 for a purchased eligible vehicle and \$20 for a leased eligible vehicle.

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

20 (c) *Limitations.* 1. For purposes of determining the amount of the credit under
21 par. (b) 1. for a leased eligible vehicle, the purchase price is the purchase price of the
22 eligible vehicle on the first day of the lease period. A claimant who claims a credit
23 under par. (b) 1. for a leased eligible vehicle may claim the credit for each year of the
24 lease period that corresponds with a taxable year for which the claimant may claim
25 a credit under this subsection.

1 2. The credit under par. (b) 1. may be claimed only by the first person who takes
2 title of the eligible vehicle, other than for resale, or, in the case of a leased vehicle,
3 the 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. No claimant may claim the credit under this subsection for vehicles described
9 under par. (a) 3. a. and e. unless the claimant submits with the claimant's return any
10 documentation prescribed by the department that indicates that the claimant paid
11 at least \$500 on the purchase of biodiesel fuel or motor vehicle fuel sold as 85 percent
12 ethanol during the period beginning on the date that the claimant purchased the
13 motor vehicle or on the first day of the lease period and ending on December 31 of the
14 calendar year following the calendar year in which the claimant purchased or began
15 leasing the motor vehicle.

16 5. Partnerships, limited liability companies, and tax-option corporations may
17 not claim the credit under this subsection, but the eligibility for, and the amount of,
18 the credit are based on their payment of amounts described under par. (b). A
19 partnership, limited liability company, or tax-option corporation shall compute the
20 amount of credit that each of its partners, members, or shareholders may claim and
21 shall provide that information to each of them. Partners, members of limited liability
22 companies, and shareholders of tax-option corporations may claim the credit in
23 proportion to their ownership interests.

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

1 (e) *Sunset*. No credit may be claimed under this subsection for taxable years
2 beginning after December 31, 2009, except the the joint committee on finance may,
3 by a two–thirds vote of the members present and voting, extend the credit under this
4 subsection so that credits may be claimed for taxable years beginning after December
5 31, 2009, and before January 1, 2011.

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

7 71.10 (4) (cn) Flexible fuel and electric motor vehicles credit under s. 71.07 (5j).

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

9 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
10 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3n), (3s), (3t), (3w), (5b), (5e), (5f), (5g), ~~and (5h)~~,
11 and (5j) and passed through to partners shall be added to the partnership’s income.

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

13 71.26 (2) (a) *Corporations in general*. The “net income” of a corporation means
14 the gross income as computed under the Internal Revenue Code as modified under
15 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
16 computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c)
17 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income
18 under this paragraph at the time that the taxpayer first claimed the credit plus the
19 amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
20 (1ds), (1dx), (3g), (3n), (3t), (3w), (5b), (5e), (5f), (5g), ~~and (5h)~~, and (5j) and not passed
21 through by a partnership, limited liability company, or tax–option corporation that
22 has added that amount to the partnership’s, limited liability company’s, or
23 tax–option corporation’s income under s. 71.21 (4) or 71.34 (1) (g) plus the amount
24 of losses from the sale or other disposition of assets the gain from which would be
25 wholly exempt income, as defined in sub. (3) (L), if the assets were sold or otherwise

1 disposed of at a gain and minus deductions, as computed under the Internal Revenue
2 Code as modified under sub. (3), plus or minus, as appropriate, an amount equal to
3 the difference between the federal basis and Wisconsin basis of any asset sold,
4 exchanged, abandoned, or otherwise disposed of in a taxable transaction during the
5 taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

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

7 **71.28 (5j) FLEXIBLE FUEL AND ELECTRIC MOTOR VEHICLES CREDIT.** (a) *Definitions.*

8 In this subsection:

9 1. “Biodiesel fuel” has the meaning given in s. 168.14 (2m) (a).

10 2. “Claimant” means a person who files a claim under this subsection.

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

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

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

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

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

20 e. A motor vehicle that is capable of using biodiesel fuel as a fuel to propel the
21 motor vehicle.

22 (b) *Filing claims.* Subject to the limitations provided under this subsection, a
23 claimant may claim as a credit against the taxes imposed under s. 71.23, up to the
24 amount of the tax:

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

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

5 b. If the purchase price of the eligible vehicle is at least \$17,000, but less than
6 \$18,000, \$450 for a purchased eligible vehicle and \$90 for a leased eligible vehicle.

7 c. If the purchase price of the eligible vehicle is at least \$16,000, but less than
8 \$17,000, \$400 for a purchased eligible vehicle and \$80 for a leased eligible vehicle.

9 d. If the purchase price of the eligible vehicle is at least \$15,000, but less than
10 \$16,000, \$350 for a purchased eligible vehicle and \$70 for a leased eligible vehicle.

11 e. If the purchase price of the eligible vehicle is at least \$14,000, but less than
12 \$15,000, \$300 for a purchased eligible vehicle and \$60 for a leased eligible vehicle.

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

15 g. If the purchase price of the eligible vehicle is at least \$12,000, but less than
16 \$13,000, \$200 for a purchased eligible vehicle and \$40 for a leased eligible vehicle.

17 h. If the purchase price of the eligible vehicle is at least \$11,000, but less than
18 \$12,000, \$150 for a purchased eligible vehicle and \$30 for a leased eligible vehicle.

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

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

24 (c) *Limitations.* 1. For purposes of determining the amount of the credit under
25 par. (b) 1. for a leased eligible vehicle, the purchase price is the purchase price of the

1 eligible vehicle on the first day of the lease period. A claimant who claims a credit
2 under par. (b) 1. for a leased eligible vehicle may claim the credit for each year of the
3 lease period that corresponds with a taxable year for which the claimant may claim
4 a credit under this subsection.

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

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

12 4. No claimant may claim the credit under this subsection for vehicles described
13 under par. (a) 3. a. and e. unless the claimant submits with the claimant's return any
14 documentation prescribed by the department that indicates that the claimant paid
15 at least \$500 on the purchase of biodiesel fuel or motor vehicle fuel sold as 85 percent
16 ethanol during the period beginning on the date that the claimant purchased the
17 motor vehicle or on the first day of the lease period and ending on December 31 of the
18 calendar year following the calendar year in which the claimant purchased or began
19 leasing the motor vehicle.

20 5. Partnerships, limited liability companies, and tax-option corporations may
21 not claim the credit under this subsection, but the eligibility for, and the amount of,
22 the credit are based on their payment of amounts described under par. (b). A
23 partnership, limited liability company, or tax-option corporation shall compute the
24 amount of credit that each of its partners, members, or shareholders may claim and
25 shall provide that information to each of them. Partners, members of limited liability

1 companies, and shareholders of tax–option corporations may claim the credit in
2 proportion to their ownership interests.

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

5 (e) *Sunset.* No credit may be claimed under this subsection for taxable years
6 beginning after December 31, 2009, except the the joint committee on finance may,
7 by a two–thirds vote of the members present and voting, extend the credit under this
8 subsection so that credits may be claimed for taxable years beginning after December
9 31, 2009, and before January 1, 2011.

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

11 71.30 (3) (dq) Flexible fuel and electric motor vehicles credit under s. 71.28 (5j).

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

13 71.34 (1) (g) An addition shall be made for credits computed by a tax–option
14 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (3), (3g),
15 (3n), (3t), (3w), (5b), (5e), (5f), (5g), ~~and (5h),~~ and (5j) and passed through to
16 shareholders.

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

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

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

1 71.47 **(5j)** FLEXIBLE FUEL AND ELECTRIC MOTOR VEHICLES CREDIT. (a) *Definitions.*

2 In this subsection:

3 1. “Biodiesel fuel” has the meaning given in s. 168.14 (2m) (a).

4 2. “Claimant” means a person who files a claim under this subsection.

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

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

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

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

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

14 e. A motor vehicle that is capable of using biodiesel fuel as a fuel to propel the
15 motor vehicle.

16 (b) *Filing claims.* Subject to the limitations provided under this subsection, a
17 claimant may claim as a credit against the taxes imposed under s. 71.43, up to the
18 amount of the tax:

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

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

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

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 eligible vehicle, the purchase price is the purchase price of the
20 eligible vehicle on the first day of the lease period. A claimant who claims a credit
21 under par. (b) 1. for a leased eligible vehicle may claim the credit for each year of the
22 lease period that corresponds with a taxable year for which the claimant may claim
23 a credit under this subsection.

1 2. The credit under par. (b) 1. may be claimed only by the first person who takes
2 title of the eligible vehicle, other than for resale, or, in the case of a leased vehicle,
3 the 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. No claimant may claim the credit under this subsection for vehicles described
9 under par. (a) 3. a. and e. unless the claimant submits with the claimant's return any
10 documentation prescribed by the department that indicates that the claimant paid
11 at least \$500 on the purchase of biodiesel fuel or motor vehicle fuel sold as 85 percent
12 ethanol during the period beginning on the date that the claimant purchased the
13 motor vehicle or on the first day of the lease period and ending on December 31 of the
14 calendar year following the calendar year in which the claimant purchased or began
15 leasing the motor vehicle.

16 5. Partnerships, limited liability companies, and tax-option corporations may
17 not claim the credit under this subsection, but the eligibility for, and the amount of,
18 the credit are based on their payment of amounts described under par. (b). A
19 partnership, limited liability company, or tax-option corporation shall compute the
20 amount of credit that each of its partners, members, or shareholders may claim and
21 shall provide that information to each of them. Partners, members of limited liability
22 companies, and shareholders of tax-option corporations may claim the credit in
23 proportion to their ownership interests.

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

1 (e) *Sunset*. No credit may be claimed under this subsection for taxable years
2 beginning after December 31, 2009, except the the joint committee on finance may,
3 by a two-thirds vote of the members present and voting, extend the credit under this
4 subsection so that credits may be claimed for taxable years beginning after December
5 31, 2009, and before January 1, 2011.

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

7 71.49 (1) (dq) Flexible fuel and electric motor vehicles credit under s. 71.47 (5j).

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

9 77.92 (4) “Net business income,” with respect to a partnership, means taxable
10 income as calculated under section 703 of the Internal Revenue Code; plus the items
11 of income and gain under section 702 of the Internal Revenue Code, including taxable
12 state and municipal bond interest and excluding nontaxable interest income or
13 dividend income from federal government obligations; minus the items of loss and
14 deduction under section 702 of the Internal Revenue Code, except items that are not
15 deductible under s. 71.21; plus guaranteed payments to partners under section 707
16 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),
17 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3s), (3n), (3t), (3w), (5b), (5e), (5f),
18 (5g), ~~and (5h), and (5j)~~; and plus or minus, as appropriate, transitional adjustments,
19 depreciation differences, and basis differences under s. 71.05 (13), (15), (16), (17), and
20 (19); but excluding income, gain, loss, and deductions from farming. “Net business
21 income,” with respect to a natural person, estate, or trust, means profit from a trade
22 or business for federal income tax purposes and includes net income derived as an
23 employee as defined in section 3121 (d) (3) of the Internal Revenue Code.

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

1 86.195 (1) (ar) “Business sign” means a separately attached sign mounted on
2 the rectangular sign panel to show the brand, symbol, trademark, or name, or
3 combination of these, for a motorist service available on a crossroad at or near an
4 interchange or an intersection and, notwithstanding sub. (6) (b), on or before
5 December 31 of the last taxable year for which a credit may be claimed under ss.
6 71.07 (5j) (e), 71.28 (5j) (e), and 71.47 (5j) (e), may include the symbol “E85” for a
7 motorist service in the “GAS” category.

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

10 86.195 (2) (c) 1. A Except as provided in subd. 2., a person who requests the
11 erection or installation of a sign under par. (a) or (b) shall pay to the department an
12 annual permit fee of \$40 to cover administrative costs and the cost of inspection of
13 the signs erected or installed under this section. In addition, the person requesting
14 a sign under par. (a) or (b) shall pay a fee for the manufacture, installation and
15 maintenance of the specific information sign and the installation and maintenance
16 of the business sign.

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

18 86.195 (2) (c) 2. A person who requests the installation and maintenance of a
19 sign under par. (b) for a motorist service that offers gasoline consisting of at least 85
20 percent ethanol may include the symbol “E85” on the sign and, if the symbol “E85”
21 is included on the sign, is not required to pay to the department the annual permit
22 fee of \$40 under subd. 1. Only a motorist service that offers gasoline consisting of
23 at least 85 percent ethanol in sufficient quantities to generally meet public demand
24 may include the symbol “E85” on its business sign. In determining priority of
25 applicants for installation and maintenance of a sign under par. (b), the department

1 may not consider as a factor that under this subdivision a person requesting the
2 installation and maintenance of a sign is not required to pay the annual permit fee.
3 This subdivision does not apply after December 31 of the last taxable year for which
4 a credit may be claimed under ss. 71.07 (5j) (e), 71.28 (5j) (e), and 71.47 (5j) (e).

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

6 **110.23 Flexible fuel and electric motor vehicles.** No later than January
7 1 of each year, the department shall prepare and make publicly available a list of
8 motor vehicles, identified by vehicle make and model, that satisfy the criteria for an
9 eligible vehicle specified in ss. 71.07 (5j) (a) 2., 71.28 (5j) (a) 2., and 71.47 (5j) (a) 2.
10 The department may consult with the department of natural resources in preparing
11 this list. After this list is completed each year, the list may not be updated or
12 otherwise modified until its annual update on or about January 1 of the following
13 year. This section does not apply after December 31 of the last taxable year for which
14 a credit may be claimed under ss. 71.07 (5j) (e), 71.28 (5j) (e), and 71.47 (5j) (e).

15 **SECTION 17. Initial applicability.**

16 (1) The treatment of sections 71.05 (6) (a) 15., 71.07 (5j), 71.10 (4) (cn), 71.21
17 (4), 71.26 (2) (a), 71.28 (5j), 71.30 (3) (dq), 71.34 (1) (g), 71.45 (2) (a) 10., 71.47 (5j),
18 71.49 (1) (dq), and 77.92 (4) of the statutes first applies to taxable years beginning
19 on January 1, 2008.

20 **(END)**