

**2007 DRAFTING REQUEST**

**Bill**

Received: **01/31/2007**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Alan Lasee (608) 266-3512**

By/Representing: **jennifer**

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.Lasee@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

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**Pre Topic:**

No specific pre topic given

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**Topic:**

Motor vehicle fuel tax exemption for school districts

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**Instructions:**

See Attached

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**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>
/?	jkreye 01/31/2007	jdye 01/31/2007		_____			State Tax
/1			nmatzke 01/31/2007	_____	cduerst 01/31/2007 mbarman 02/16/2007	cduerst 02/16/2007	

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1/2	jkreye	1/31 jld	nwn 1/31	nwn 1/31			

FE Sent For:

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**Kreye, Joseph**

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**From:** Esser, Jennifer  
**Sent:** Wednesday, January 31, 2007 9:38 AM  
**To:** Kreye, Joseph  
**Cc:** Nowlan, Andrew  
**Subject:** Senate Companion to LRB-0064/1

Hi Joe,

Hope all is well with you. Senator Lasee would like to have you draft a Senate companion bill to Rep. Bies' LRB-0064/1.

This is the tax exemption for schools from the gas tax.

Thanks so much for your help.

Jen  
Office of Sen. Lasee  
6-3512

1743/1  
stays

2007 BILL

m 1-31-07  
Tooloy

Regen

1 AN ACT *to create* 78.01 (2) (g), 78.01 (2) (gm), 78.01 (2m) (h) and 78.01 (2m) (hm)  
2 of the statutes; **relating to:** exempting school districts from the motor vehicle  
3 fuel tax.

***Analysis by the Legislative Reference Bureau***

Under current law, an excise tax is imposed, generally, on gasoline and diesel fuel received by a fuel supplier for sale in this state, for export to this state, or for sale for export to this state. Annually, the Department of Revenue adjusts the excise tax rate based on the U.S. consumer price index. The excise tax on gasoline and diesel fuel is passed on to the consumer of the gasoline or diesel fuel.

This bill creates an excise tax exemption on gasoline or diesel fuel sold to and used by a school district in this state to transport students to and from school activities, or gasoline and diesel fuel sold to a person who transports students to and from school activities pursuant to a contract with a school district.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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:***





**Kreye, Joseph**

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**From:** Esser, Jennifer  
**Sent:** Thursday, February 15, 2007 5:12 PM  
**To:** Kreye, Joseph

Hi Joe:

I would like to authorize the stripes for LRB-1743/1 (fuel tax exemption for school districts). Somehow I never got the email to jacket the bill!

Thanks so much and take care.

Jen  
Office of Sen. Lasee