



State of Wisconsin

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STEPHEN R. MILLER
CHIEF

March 22, 2007

MEMORANDUM

To: Senator Lassa

From: Joseph T. Kreye, Sr. Legislative Attorney, (608) 266-2263

Subject: Technical Memorandum to **2007 SB 84** (LRB-1905/1) by **DOR**

We received the attached technical memorandum relating to your bill. This copy is for your information and your file.

If you wish to discuss this memorandum or the necessity of revising your bill or preparing an amendment, please contact me.

MEMORANDUM

March 13, 2007

TO: Joe Kreye
Legislative Reference Bureau

FROM: Paul Ziegler
Department of Revenue

SUBJECT: Technical Memorandum on SB84 - Relating to allowing schools and local governmental units to claim refunds of the motor vehicle fuel tax and alternate fuels tax and making an appropriation

Under this bill, any technical college district, municipality (city, village, or town), county, or school district located in this state can file for a refund of the excise tax paid on motor vehicle fuel and alternate fuels. In addition, a person who purchased motor vehicle fuel and alternate fuels to transport students to and from school activities pursuant to a contract with a school district qualifies for a refund. This bill takes effect on the first day of the third month beginning after publication.

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>
One-time	20.566(1) (u)	\$55,000

If you have any questions regarding this technical memorandum, please contact Jacek Cianciara, at 266-8133; for costs, please call Julie Raes at 267-9892.

cc: Sen. Lassa