



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

RESEARCH APPENDIX - **PLEASE DO NOT REMOVE FROM DRAFTING FILE**

Appendix H

Date Transfer Requested: 04/24/2007 (Per: RNK)



The 2007 drafting file for

LRB-2247/P2 (transferred)

LRB-2248/P2 (transferred)

LRB-2256/2 (transferred)

LRB-2271/1 (transferred)

LRB-2272/2 (transferred)

LRB-2273/1 (transferred)

LRB-2274/2 (transferred)




LRB-2275/1 (transferred)

LRB-2276/1 (transferred)

where used to create ...

LRB 07-2482

 The attached 2005 draft was incorporated into the new 2005 draft listed above. For research purposes, this cover sheet and the attached drafting file were added, as a appendix, to the new 2005 drafting file. If introduced this section will be scanned and added, as a separate appendix, to the electronic drafting file folder.

2007 DRAFTING REQUEST

Bill

Received: **03/16/2007**

Received By: **rkite**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Council - JLC**

By/Representing: **Mark Patronsky**

This file may be shown to any legislator: **NO**

Drafter: **rkite**

May Contact:

Addl. Drafters:

Subject: **Nat. Res. - boats snomos ATVs**

Extra Copies:

Submit via email: **YES**

Requester's email: **mark.patronsky@legis.wisconsin.gov**

Carbon copy (CC:) to: **dan.schmidt@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

All-terrain vehicle gas tax payment

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> |
|--------------|---------------------|--------------------|------------------------|----------------|-----------------------|-----------------|-----------------|
| /? | rkite 03/16/2007 | | | _____ | | | |
| /P1 | | | pgreensl 03/19/2007 | _____ | | | |
| /1 | rkite 04/11/2007 | jdye 04/11/2007 | rschluet 04/11/2007 | _____ | lparisi 04/11/2007 | | |

FE Sent For:

<END>

2007 DRAFTING REQUEST

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|--------------|----------------|-----------------|-------------------------|----------------|------------------|-----------------|-----------------|
| /? | rkite | 1 4/11 JLC | LC Conversion (PG) 3/19 | | | | |

FE Sent For:

<END>

1 **AN ACT** *to repeal and recreate* 25.29 (1) (dm) of the statutes; **relating to:** the
2 all-terrain vehicle gas tax payment.

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

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill draft was prepared for the Joint Legislative Council's Special Committee on State Trails Policy.

3 **SECTION 1.** 25.29 (1) (dm) of the statutes is repealed and recreated to read:

4 25.29 (1) (dm) An amount equal to the estimated all-terrain vehicle gas tax payment.

5 The estimated all-terrain vehicle gas tax payment is the sum of the following amounts:

6 1. An amount calculated by multiplying the number of all-terrain vehicles registered
7 under s. 23.33 (2) (c) or (2g) and the number of reflectorized plates issued under s. 23.33 (2)
8 (dm) on the last day of February of the previous fiscal year by 50 gallons and multiplying that
9 product by the excise tax imposed under s. 78.01 (1) on the last day of February of the previous
10 fiscal year.

11 2. An amount equal to 40% of the amount calculated under subd. 1.

NOTE: This provision repeals the current all-terrain vehicle (ATV) gas tax formula, and replaces it with a new formula. The funds generated by the formula are paid to the department of natural resources (DNR) conservation fund and are used to provide aid to towns, villages, cities, counties, and federal agencies for nonstate ATV projects.

The current gas tax payment is calculated by multiplying the sum of the number of ATVs registered for public use (i.e., on public trails or routes) and the number of reflectorized plates issued for commercial ATV use (i.e., manufacturers, dealers, or distributors, or other persons engaged in the business of renting ATVs) on the last day of February of the previous fiscal year. This number is multiplied by 25 gallons and that product is multiplied by the excise tax on the last day of February of the previous fiscal year (currently, \$0.309 per gallon).

The provision in this SECTION replaces the current formula for ATVs with a formula similar to the snowmobile gas tax payment. The new ATV gas tax payment, created by this bill draft, is calculated by multiplying the number of ATVs registered for public use and the number of reflectorized plates issued for commercial ATV use on the last day of February of the previous fiscal year by 50 gallons and multiplying that product by the motor vehicle fuel excise tax on the last day of February of the previous fiscal year. This total is then increased by an additional 40%.

Based on DNR estimates of approximately 230,000 public ATV registrations, and assuming that those registrations will not increase, the current fee raises about \$1.7 million annually. Assuming the same 230,000 registrations, the fee increase in this provision of the draft would raise approximately \$5 million annually. The result is an increase in revenue of approximately \$3.3 million annually.

1 **SECTION 2. Initial applicability.**

2 (1) The treatment of section 25.29 (1) (dm) of the statutes first applies to the all-terrain
3 vehicle gas tax payment made after the effective date of this subsection.

4 (END)

20.855(4)(c)

STATE OF WISCONSIN - LEGISLATIVE REFERENCE BUREAU

LRB

Research (608-266-0341)

Library (608-266-7040)

Legal (608-266-3561)

LRB

4-10-07

Per Dan + Mark -

delete initial applicability provision



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-2275/P1

RNK: A:pg

JLD

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Regen

1 AN ACT to repeal and recreate 25.29 (1) (dm) of the statutes; relating to: the
2 all-terrain vehicle gas tax payment.

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a later version.

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

JOINT LEGISLATIVE COUNCIL PREFATORY NOTE: This bill ~~draft~~ was prepared for the Joint Legislative Council's Special Committee on State Trails Policy.

SECTION 1. 25.29 (1) (dm) of the statutes is repealed and recreated to read:

25.29 (1) (dm) An amount equal to the estimated all-terrain vehicle gas tax payment. The estimated all-terrain vehicle gas tax payment is the sum of the following amounts:

1. An amount calculated by multiplying the number of all-terrain vehicles registered under s. 23.33 (2) (c) or (2g) and the number of reflectorized plates issued under s. 23.33 (2) (dm) on the last day of February of the previous fiscal year by 50

anal. jlcnote

Council in

This bill is explained in the Notes provided by the Joint Legislative the bill.

1 gallons and multiplying that product by the excise tax imposed under s. 78.01 (1) on
2 the last day of February of the previous fiscal year.

3 2. An amount equal to 40% ^{percent} of the amount calculated under subd. 1. ✓

NOTE: This provision repeals the current all-terrain vehicle (ATV) gas tax formula, and replaces it with a new formula. The funds generated by the formula are paid to the department of natural resources (DNR) conservation fund and are used to provide aid to towns, villages, cities, counties, and federal agencies for nonstate ATV projects. *

The current gas tax payment is calculated by multiplying the sum of the number of ATVs registered for public use (i.e., on public trails or routes) and the number of reflectorized plates issued for commercial ATV use (i.e., manufacturers, dealers, or distributors, or other persons engaged in the business of renting ATVs) on the last day of February of the previous fiscal year. This number is multiplied by 25 gallons and that product is multiplied by the excise tax on the last day of February of the previous fiscal year (currently, \$0.309 per gallon).

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Based on DNR estimates of approximately 230,000 public ATV registrations, and assuming that those registrations will not increase, the current fee raises about \$1.7 million annually. Assuming the same 230,000 registrations, the fee increase in this provision of the ~~bill~~ would raise approximately \$5 million annually. The result is an increase in revenue of approximately \$3.3 million annually. * g

4 SECTION 2. Initial applicability.

5 (1) The treatment of section 25.29 (1) (dm) of the statutes first applies to the
6 all-terrain vehicle gas tax payment made after the effective date of this subsection.

7 (END)



State of Wisconsin
2007 - 2008 LEGISLATURE

LRB-2275/1
RNK:jld:rs

2007 BILL

1 **AN ACT to repeal and recreate 25.29 (1) (dm) of the statutes; relating to:** the
2 all-terrain vehicle gas tax payment.

Analysis by the Legislative Reference Bureau

This bill is explained in the NOTES provided by the Joint Legislative Council in the bill.

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5 payment. The estimated all-terrain vehicle gas tax payment is the sum of the
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7 1. An amount calculated by multiplying the number of all-terrain vehicles
8 registered under s. 23.33 (2) (c) or (2g) and the number of reflectorized plates issued

BILL

1 under s. 23.33 (2) (dm) on the last day of February of the previous fiscal year by 50
2 gallons and multiplying that product by the excise tax imposed under s. 78.01 (1) on
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5

(END)