



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0359/P1
JK:cjs:jm

DOA:.....Byrnes, BB0040 – Treatment of motor vehicle fuel tax refunds when other taxes are owed

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

OTHER TAXATION

This bill allows DOR to collect a debt owed to the state or to a municipality by withholding the unpaid amount from a debtor's motor vehicle fuel tax, alternate fuel tax, or general aviation fuel tax refund.

For further information see the *state and local* 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:

SECTION 1. 78.68 (10) of the statutes is amended to read:

78.68 (10) Except as provided in ss. 78.19, 78.20 (2) and 78.75 (1m) (b), s. 71.75 (2), and (4) to (7) ~~and (10)~~ as it applies to the taxes under ch. 71 applies to the taxes under this chapter. ~~Section~~ Sections 71.74 (13), 71.75 (9) and (10), 71.80 (3), 71.93,

71.935, and 73.03 (52), (52m), and (52n), as it applies they apply to refunds of the taxes under ch. 71 ~~applies~~ apply to the refund of the taxes under this chapter.

(END)