

2013 DRAFTING REQUEST

Bill

Received: 1/14/2014 Received By: jkreye
Wanted: As time permits Same as LRB: -4020
For: Jerry Petrowski (608) 266-2502 By/Representing: daniel
May Contact: Drafter: jkreye
Subject: Tax, Other - fuel Addl. Drafters:
Extra Copies:

Submit via email: YES
Requester's email: Sen.Petrowski@legis.wisconsin.gov
Carbon copy (CC) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Fuel tax exemption certificate expiration date

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>
/?	jkreye 1/14/2014	jdyer 1/16/2014		_____			
/P1	jkreye 1/16/2014		rschluet 1/16/2014	_____	lparisi 1/16/2014		State
/1		kfollett 1/16/2014	rschluet 1/16/2014	_____	sbasford 1/16/2014	sbasford 1/16/2014	State

FE Sent For:

*at intro
1/17/14*

<END>

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FE Sent For:

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Instructions:

See attached

Drafting History:

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

/? jkreye P1 1/16 jld jd [Signature] 1/14/14

FE Sent For:

<END>

Kreye, Joseph

From: Alamillo, Daniel
Sent: Friday, January 10, 2014 10:22 AM
To: Kreye, Joseph
Subject: Fuel Tax Exemption Bill Draft Request
Attachments: MF-209 Certificate.pdf

Dear Joseph,

Our office would like to request a preliminary draft regarding fuel tax exemptions. Attached is DOR's MF-209 certificate. In the "Expiration Date" section, you will see that the certificate is valid for one year. That duration is not in statute; it's a DOR rule. Senator Petrowski would like to create a statute that extends the expiration date of this certificate from a maximum of one year from the effective date to a maximum of three years from the effective date, unless cancelled by the customer or the DOR.

Please feel free to contact me with any questions or clarifications.

Thanks,

Dan

Daniel Alamillo
Office of Senator Jerry Petrowski
29th Senate District
608.266.2502

MF-209: CERTIFICATE OF FUEL TAX EXEMPTION EXEMPT SALES OF GASOLINE AND UNDYED DIESEL FUEL

Sections 78.01(2) and (2m), Wis. Stats.

Effective Date: _____ / _____ / _____
Expiration Date: _____ / _____ / _____

Indicate below how the exempt fuel will be used. Customers must be prepared to substantiate exempt usage.

CHECK ALL BOXES THAT APPLY

Gasoline purchased for **off-road use** in mobile machinery and equipment and delivered **directly** into the customer's storage tank in an amount not less than 100 gallons. Describe use: _____

Caution: Gasoline cannot be sold tax-exempt if it will be placed into the tank of a licensed motor vehicle (except an urban mass transportation vehicle), snowmobile, recreational motorboat, or an all-terrain vehicle (unless registered for private use).

Gasoline bought for use in aircraft by a general aviation fuel dealer or user licensed with the Wisconsin Department of Revenue. Gasoline purchased by an aviation fuel dealer or user must be delivered **directly** into the dealer or user's storage tank in an amount not less than 100 gallons.

Gasoline and/or undyed diesel fuel purchased and used by the U. S. Government or one of its agencies. Indicate the name of the agency: _____

The U. S. Government is also exempt from the petroleum inspection fee (2¢ per gallon). *The State of Wisconsin, local municipalities in Wisconsin, and school districts are not the U. S. Government and should not check this box.*

Gasoline and/or undyed diesel fuel purchased and used by common motor carriers for the urban mass transportation of passengers.

Undyed diesel fuel purchased for use as heating oil.

Gasoline and/or undyed diesel fuel exported by a person licensed to export with the Wisconsin Department of Revenue.

Other - Describe use: _____

(For example: Undyed diesel fuel sold for use in trains; fuel sold on a tribal reservation to Native Americans.)

PENALTIES: Any person who provides false or fictitious information on the exemption certificate or uses the fuel purchased tax-exempt in a manner not stated on the exemption certificate may be subject to tax, interest, penalties and fined not more than \$500 or imprisoned not more than 6 months or both (sec. 78.73(1), Wis. Stats.).

Name of Customer (print or type)	Federal Employer ID No. or Social Security No. (if sole proprietor)		
Business Address (street, or rural route and box number)	City	State	Zip Code
Title	Business Telephone ()		
Signature of Customer	Date Signed		

Name of Supplier (please print)	Address of Supplier		
Signature of Supplier	Date Signed		

MF-209 INSTRUCTIONS

GENERAL INFORMATION

Wisconsin law allows a tax credit or refund to persons who sell **tax-paid gasoline and/or undyed diesel fuel** for exempt use. Fuel suppliers who are licensed with the department may claim a deduction for exempt sales on their monthly motor vehicle fuel tax reports. Nonlicensed suppliers must file a refund claim (MF-012) with the department to receive a refund of the motor vehicle fuel tax they pay when purchasing the fuel for resale.

For a licensed supplier or a nonlicensed supplier to make exempt sales to customers, suppliers must obtain an exemption certificate from customers attesting to the exempt use of the fuel purchased. If a customer makes exempt purchases from more than one supplier, the customer must execute an exemption certificate with each supplier. Suppliers and customers **must retain** copies of executed exemption certificates in their records. **DO NOT SEND** copies of exemption certificates to the department unless requested.

Gasoline may be sold tax-exempt for **off-road use** (for example: farming, construction, logging). However, undyed diesel fuel must be sold tax-included. Purchasers of this fuel may file a claim for refund of the fuel tax relating to their off-road use with the department.

Claims should be filed electronically using Form MF-001 located at: www.revenue.wi.gov/businesses/motorfuel.html. Forms are also available at www.revenue.wi.gov/forms/excise/index-f.html.

DATE COVERED BY CERTIFICATE

- Effective Date - enter date exemption first applies. Must be on or after date signed by both the customer and supplier.
- Expiration Date - Enter the expiration date. This certificate is valid for a maximum of 1-year from the effective date unless cancelled by the customer or the Wisconsin Department of Revenue.

ASSISTANCE

You can access the department's web site, at www.revenue.wi.gov. From this web site, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked questions
- E-mail us for assistance
- Access My Tax Account

Madison Office Location

2135 Rimrock Road
Madison WI 53713

Mailing Address

Excise Tax Section 6-107
Wisconsin Department of Revenue
PO Box 8900
Madison WI 53708-8900

Phone: (608) 266-3223 or (608) 266-0064

Fax: (608) 264-7049

E-mail: excise@revenue.wi.gov

3980

Kreye, Joseph

From: Emerson, James
Sent: Wednesday, January 15, 2014 11:26 AM
To: Kreye, Joseph; Alamillo, Daniel
Subject: RE: Fuel Tax Exemption Bill Draft Request

Hi Joe:

Is by the end of the week, January 17, 2014, a reasonable request?

And as Dan noted, if you could create an Assembly companion bill for Rep. Kulp, we would appreciate it.

Thanks,
Jim Emerson
Rep. Kulp's Office
608-266-7462

From: Kreye, Joseph
Sent: Wednesday, January 15, 2014 11:00 AM
To: Alamillo, Daniel
Cc: Emerson, James
Subject: RE: Fuel Tax Exemption Bill Draft Request

The draft is currently in editing. Do you want it by a particular date?

Joe

Joseph T. Kreye
Senior Legislative Attorney
Legislative Reference Bureau
608 266 2263

From: Alamillo, Daniel
Sent: Wednesday, January 15, 2014 10:58 AM
To: Kreye, Joseph
Cc: Emerson, James
Subject: RE: Fuel Tax Exemption Bill Draft Request

Hi Joseph,

Senator Petrowski would like to check on the current status of this draft request. Additionally, please give Jim Emerson and Representative Kulp access to all further drafts, as they will be taking the lead in the Assembly.

Thanks for your help!

Dan

Daniel Alamillo
Office of Senator Jerry Petrowski
29th Senate District

From: Alamillo, Daniel
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Dan

Daniel Alamillo
Office of Senator Jerry Petrowski
29th Senate District
608.266.2502



12/14

JK Jld

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

due Fri 1-17

4 Gen

1 AN ACT ...; relating to: motor vehicle fuel tax exemption certificates. ✓

Analysis by the Legislative Reference Bureau

Under this bill, exemption certificates issued by the Department of Revenue (DOR) for exemptions from the sale of the motor vehicle fuel tax are valid for three years unless cancelled by DOR or by the person claiming the exemption. ✓

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:

2 SECTION 1. 78.01 (2t) of the statutes is created to read: ✓

3 78.01 (2t) EXEMPTION CERTIFICATES. Exemption certificates issued by the
4 department for the exemptions under subs. (2) and (2m) are valid for 3 years unless
5 cancelled by the department or the person claiming the exemption. ✓

6 SECTION 2. Initial applicability.

Kreye, Joseph

From: Alamillo, Daniel
Sent: Thursday, January 16, 2014 3:43 PM
To: Kreye, Joseph
Cc: Emerson, James
Subject: RE: Fuel Tax Exemption Bill Draft Request

Importance: High

Hi Joe,

May we please have the stripes for LRB-3980, the fuel tax exemption draft? The Assembly version can be sent to Representative Kulp's office.

This is a rush, as we plan to introduce the bills immediately.

Thanks!

Dan

Daniel Alamillo
Office of Senator Jerry Petrowski
29th Senate District
608.266.2502

From: Kreye, Joseph
Sent: Wednesday, January 15, 2014 11:41 AM
To: Emerson, James; Alamillo, Daniel
Subject: RE: Fuel Tax Exemption Bill Draft Request

That should work.

Joseph T. Kreye
Senior Legislative Attorney
Legislative Reference Bureau
608 266 2263

From: Emerson, James
Sent: Wednesday, January 15, 2014 11:26 AM
To: Kreye, Joseph; Alamillo, Daniel
Subject: RE: Fuel Tax Exemption Bill Draft Request

Hi Joe:

Is by the end of the week, January 17, 2014, a reasonable request?

And as Dan noted, if you could create an Assembly companion bill for Rep. Kulp, we would appreciate it.

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To: Alamillo, Daniel
Cc: Emerson, James
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The draft is currently in editing. Do you want it by a particular date?

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Senior Legislative Attorney
Legislative Reference Bureau
608 266 2263

From: Alamillo, Daniel
Sent: Wednesday, January 15, 2014 10:58 AM
To: Kreye, Joseph
Cc: Emerson, James
Subject: RE: Fuel Tax Exemption Bill Draft Request

Hi Joseph,

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29th Senate District
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Office of Senator Jerry Petrowski

29th Senate District

608.266.2502



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-3980/P1
JK:jld:rs

SRMR

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

Today 1-16
Regen

1 **AN ACT to create** 78.01 (2t) of the statutes; **relating to:** motor vehicle fuel tax
2 exemption certificates.

Analysis by the Legislative Reference Bureau

Under this bill, exemption certificates issued by the Department of Revenue (DOR) for exemptions from the sale of the motor vehicle fuel tax are valid for three years unless cancelled by DOR or by the person claiming the exemption.

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:

3 **SECTION 1.** 78.01 (2t) of the statutes is created to read:
4 78.01 (2t) EXEMPTION CERTIFICATES. Exemption certificates issued by the
5 department for the exemptions under subs. (2) and (2m) are valid for 3 years unless
6 cancelled by the department or the person claiming the exemption.
7 **SECTION 2. Initial applicability.**

Basford, Sarah

From: Alamillo, Daniel
Sent: Thursday, January 16, 2014 4:07 PM
To: LRB.Legal
Subject: Draft Review: LRB -3980/1 Topic: Fuel tax exemption certificate expiration date

Importance: High

This is a rush. Thanks for your help!

Please Jacket LRB -3980/1 for the SENATE.