



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2013 Wisconsin Act 204
[2013 Senate Bill 500]

**Motor Vehicle Fuel Tax
Exemption Certificates**

Wisconsin law allows for a tax credit or refund to persons who sell tax-paid gasoline or undyed diesel fuel for certain exempt uses. For a fuel supplier to make exempt sales to customers, suppliers must obtain an exemption certificate from customers attesting to the exempt use of the fuel purchased. Under **prior law**, these motor vehicle fuel tax exemption certificates were valid for one year from the effective date of the certificate, unless cancelled by the Department of Revenue (DOR) or the person claiming the exemption.

Under **2013 Wisconsin Act 204**, motor vehicle fuel tax exemption certificates are valid for a maximum of three years from the effective date of the certificate, unless cancelled by DOR or by the person claiming the exemption.

Effective date and initial applicability: Act 204 took effect on April 10, 2014 and first applies to motor vehicle fuel tax exemption certificates issued on that day.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.