AN ACT to create 78.01 (2t) of the statutes; 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:

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

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

SECTION 2. Initial applicability.
(1) This act first applies to certificates issued on the effective date of this subsection.

(END)