

2019 DRAFTING REQUEST

Bill

For: Administration-Budget Drafter: jkreye
 By: Aslesen Secondary Drafters:
 Date: 2/16/2019 May Contact:

Same as LRB:

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

Pre Topic:

DOA:.....Aslesen, BB0411 -

Topic:

Motor vehicle fuel tax increase

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 2/18/2019				
/P1		aernstr 2/18/2019	mbarman 2/18/2019		State

FE Sent For: <END>

Kreye, Joseph

From: Cathlene Hanaman <cathleneh@gmail.com>
Sent: Saturday, February 16, 2019 3:19 PM
To: Kreye, Joseph; Shovers, Marc; Lunder, Erika
Subject: Fwd: Statutory Language Drafting Request - 2019-21

Sent from my iPhone

Begin forwarded message:

Biennial Budget: 2019-21

Topic: Motor Fuel Tax Increase

Tracking Code: BB0411

SBO Team: TLGED

SBO Analyst: Aslesen, Matthew

Phone: 608-266-1039

E-mail: matthew.aslesen@wisconsin.gov

Agency Acronym: 395

Agency Number: 395

Priority: Medium

Intent:

Increase the motor fuel tax 8 cents per gallon on October 1st 2019.

Attachments: False

Please send completed drafts to SBOStatlanguage@spsmail.enterprise.wistate.us



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-2098/P1

JK:A.

ane

DOA:.....Aslesen, BB0411 - Motor vehicle fuel tax increase

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

today

2-18

ssa

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

Analysis by the Legislative Reference Bureau

TAXATION

GENERAL TAXATION

1. Motor vehicle fuel tax increase

AA This bill increases the current motor vehicle fuel tax rate from 30.9 cents per gallon to 38.9 cents per gallon beginning on October 1, 2019. The rate has remained unchanged since 2006 when it was increased from 29.9 cents to 30.9 cents.

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 (1) of the statutes is amended to read:

3 78.01 (1) IMPOSITION OF TAX AND BY WHOM PAID. An excise tax at the rate
4 determined under ss. 78.015 and ~~78.017~~ 78.018 is imposed on all motor vehicle fuel
5 received by a supplier for sale in this state, for sale for export to this state or for export

1 to this state except as otherwise provided in this chapter. The motor vehicle fuel tax
2 is to be computed and paid as provided in this chapter. Except as otherwise provided
3 in this chapter, a person who receives motor vehicle fuel under s. 78.07 shall collect
4 from the purchaser of the motor vehicle fuel that is received, and the purchaser shall
5 pay to the person who receives the motor vehicle fuel under s. 78.07, the tax imposed
6 by this section on each sale of motor vehicle fuel at the time of the sale, irrespective
7 of whether the sale is for cash or on credit. In each subsequent sale or distribution
8 of motor vehicle fuel on which the tax has been collected as provided in this
9 subsection, the tax collected shall be added to the selling price so that the tax is paid
10 ultimately by the user of the motor vehicle fuel.

History: 1979 c. 221; 1981 c. 20; 1983 a. 27; 1985 a. 153; 1987 a. 27; 1987 a. 312 s. 17; 1987 a. 399; 1989 a. 31; 1991 a. 39, 316; 1993 a. 16, 437; 1995 a. 113; 1997 a. 27, 237; 2009 a. 401; 2011 a. 208; 2013 a. 204; 2015 a. 170.

Cross-reference: See also ss. Tax 4.11, 4.12, and 4.65, Wis. adm. code.

11 ~~SECTION 2.~~ SECTION 2. 78.017 of the statutes is repealed.

12 ~~SECTION 3.~~ SECTION 3. 78.018 of the statutes is created to read:

13 **78.018 Rate adjustment.** On October 1, 2019, the rate of the tax imposed
14 under s. 78.01 (1) is increased by 8 cents.

15 ~~SECTION 4.~~ SECTION 4. 78.12 (4) (a) 4. of the statutes is amended to read:

16 78.12 (4) (a) 4. Multiply the number of gallons under subd. 3. by the rate
17 published under s. 78.015 as increased under s. ~~78.017~~ 78.018.

History: 1973 c. 333; 1975 c. 180, 421; 1977 c. 418; 1979 c. 221; 1985 a. 153; 1987 a. 399; 1991 a. 39, 316; 1993 a. 16, 437; 1997 a. 27; 2005 a. 85.

Cross-reference: See also ss. Tax 4.51, 4.52, and 4.75, Wis. adm. code.

18 ~~SECTION 5.~~ SECTION 5. 78.12 (4) (b) 2. of the statutes is amended to read:

19 78.12 (4) (b) 2. Multiply the number of gallons under subd. 1. by the rate
20 published under s. 78.015 as increased under s. ~~78.017~~ 78.018.

History: 1973 c. 333; 1975 c. 180, 421; 1977 c. 418; 1979 c. 221; 1985 a. 153; 1987 a. 399; 1991 a. 39, 316; 1993 a. 16, 437; 1997 a. 27; 2005 a. 85.

Cross-reference: See also ss. Tax 4.51, 4.52, and 4.75, Wis. adm. code.

21 (END)



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-2098/P1
JK:ahe

DOA:.....Aslesen, BB0411 - Motor vehicle fuel tax increase

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

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

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21 (END)