

CR 85-145

CERTIFICATE

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Revisor of Statutes
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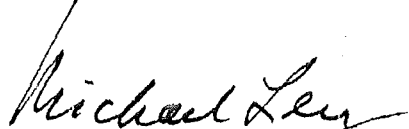
STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Michael Ley, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the annexed Order relating to Clearinghouse Rule No. 85-145 was duly approved and adopted by this department on December 17, 1985.

I further certify that said copy has been compared by me with the original on file in this department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 17th day of December, 1985.



Michael Ley
Secretary of Revenue

ML:bet
430710

ORDER OF THE DEPARTMENT OF REVENUE
AMENDING RULES

To amend Tax 11.83(7)(a)1 and 2 relating to an upward revision of the monthly use tax payable by motor vehicle dealers.

Analysis by the Department of Revenue

SECTION 1. These amendments update rule Tax 11.83, titled "Motor Vehicles", to reflect new use tax monthly rates to be paid by motor vehicle dealers as provided in sub. (7)(a) of the rule. As the costs of motor vehicles have increased over the years the associated tax on the personal use of such vehicles also is increased.

Pursuant to the authority vested in the Department by section 227.014(2)(a), Stats., the Department of Revenue hereby amends a rule interpreting ss. 77.51 (4)(j) and 77.52(1), Stats., as follows:

SECTION 1. Tax 11.83(7)(a)1 and 2 are amended to read:

Tax 11.83(7)(a)1 In the case of motor vehicles licensed in the name of the retail dealer, tax shall be ~~\$1.35~~ \$2.25 per month until ~~June 30, 1981~~ and \$2.25 December 31, 1985, \$2.85 per month from January 1, 1986 through December 31, 1986, \$3.45 per month from January 1, 1987 through December 31, 1987 and \$4.15 per month January 1, 1988 and thereafter.

Tax 11.83(7)(a)2 In the case of motor vehicles being operated with retail dealer plates, the tax shall be ~~35¢~~ \$.60 per month until ~~June 30, 1981~~ and \$.60 December 31, 1985, \$.75 per month from January 1, 1986 through December 31, 1986, \$.90 per month from January 1, 1987 through December 31, 1987 and \$1.10 per month January 1, 1988 and thereafter.

Note to Revisor: The "Note" at the end of s. Tax 11.83 should be revised to read:

Note: The interpretations in s. Tax 11.83 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) the use tax payable by motor vehicle dealers using regular license plates in sub. (7)(a)1

was \$1.00 per month through December 31, 1972, \$1.35 per month until June 30, 1981, \$2.25 per month until December 31, 1985, and thereafter as shown in the rule; (b) the use tax payable in sub. (7)(a)2 by motor vehicle dealers using dealer plates was 25¢ per month through December 31, 1972, 35¢ per month until June 30, 1981, \$.60 per month until December 31, 1985 and thereafter as shown in the rule.

The rules, amendments and repeals contained in this order shall take effect as provided by s. 227.026(1)(intro.), Wis. Stats.

Dated: *Dec. 17, 1985*

DEPARTMENT OF REVENUE

By: *Michael Ley*

Michael Ley
Secretary of Revenue



State of Wisconsin \

DEPARTMENT OF REVENUE

December 18, 1985

OFFICE LOCATED AT
125 SOUTH WEBSTER STREET

MAILING ADDRESS
POST OFFICE BOX 8933
MADISON, WISCONSIN 53708

Orlan L. Prestegard
Revisor of Statutes
30 West Mifflin Street, Suite 904
Madison, Wisconsin 53702

Re: Clearinghouse Rule 85-145

Dear Mr. Prestegard:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue amending sales/use tax Rule 11.83, "Motor vehicles."

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,

Michael Ley
Secretary of Revenue

ML:bet
Enclosure
430810

cc: Douglas J. LaFollette, Secretary of State
Prentice Hall, Inc.
Commerce Clearinghouse, Inc.