

WisACT 37

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1983 Senate Bill 418

Date of enactment: **October 26, 1983**  
Date of publication: **November 2, 1983**

**1983 Wisconsin Act 37**

AN ACT to amend 78.07 (1) (b) of the statutes, relating to determining when motor fuel is received for purposes of the motor fuel tax.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

SECTION 1. 78.07 (1) (b) of the statutes, as affected by 1983 Wisconsin Act 27, is amended to read:

78.07 (1) (b) Shall be deemed received by a wholesaler licensed under s. 78.09 (1), other than the aforementioned person, at the time and place of withdrawal when shipped or delivered to that wholesaler's licensed place of business, or if shipped or delivered to an unlicensed place of business shall be deemed received by the wholesaler licensed under s. 78.09 (1) for whose account that shipment or delivery is made to the unlicensed place of business; or

SECTION 3. **Effective date.** This act takes effect on November 1, 1983.

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