

1987 Assembly Bill 909

Date of enactment: April 20, 1988

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1987 Wisconsin Act 323

AN ACT to amend 20.835 (2) (eq); and to create 218.015 (2) (f) of the statutes, relating to refunds of sales tax under the new motor vehicle warranty law and making an appropriation.

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

SECTION 1. 20.835 (2) (eq) of the statutes is amended to read:

20.835 (2) (eq) *Sales tax refunds.* A sum sufficient to pay refunds under s. 218.015 (2) (e) and (f).

SECTION 2. 218.015 (2) (f) of the statutes is created to read:

218.015 (2) (f) The department of revenue shall refund to a consumer described under sub. (1) (b) 1, 2 or 3 sales tax, based on the amount of the refund of the purchase price of a new motor vehicle actually received by the consumer, if all of the following apply:

1. The consumer returned the motor vehicle to its manufacturer and received a refund of the purchase price but not the sales tax under par. (b).

2. The contract to purchase the motor vehicle, when new, was entered into on or before April 21, 1986, and the motor vehicle was bought new on or after November 3, 1983.

3. The consumer provides the department of revenue with a written request for a refund of the sales tax along with evidence that the consumer received a certain amount as a refund of the purchase price of the motor vehicle under par. (b), that the sales tax was paid when the motor vehicle was bought new and that the manufacturer did not refund the sales tax to the consumer.