

Chapter Tax 4

MOTOR VEHICLE FUEL TAXATION

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Tax 4.01 Portable motor equipment. (s. 78.75, Stats.) Portable motor equipment attached to any motor vehicle must have a separate fuel tank, and detailed records must be kept of the gallonage consumed in the motor of portable equipment.

Tax 4.02 Resellers' personal claims for refund. (s. 78.75, Stats.) Motor fuel resellers who make personal claims for refund of tax paid on gallonage used for tax exempt purposes shall make out an original invoice to themselves for each sale in the same manner as to any other customer. In addition the claim must be supported by paid invoices from the company from whom the motor fuel was originally purchased.

Tax 4.03 Public highways closed to public travel. (s. 78.75, Stats.) Motor fuel used in connection with the construction, repair, and maintenance of the public highways shall not be construed as used on a public highway when it is being used on a highway entirely closed to the public travel.

Tax 4.04 No printing on back of original invoice. (s. 78.75, Stats.) The original invoice shall have no printing on the back where the sales record is carboned.

Miscellaneous

Tax 4.50 Assignment, use and reporting of Wisconsin state tax number. (s. 78.77, Stats.) Each shipment, transfer, purchase or sale of a petroleum product which is reportable to the Wisconsin department of revenue, in accordance with ch. 78, Stats., shall bear a "Wisconsin state tax number". In this section "Wisconsin state tax number" means the number provided for in subs. (1) through (4).

(1) **ASSIGNMENT.** The assignment of a "Wisconsin" state tax number" shall in each case originate with the shipper and be assigned by him or her. All subsequent transactions, invoices and reports regarding each respective shipment shall use and make reference to this number.

(2) **RAILWAY TANK CAR SHIPMENTS.** On all railway tank car shipments the tank car initials and number shall become the "Wisconsin state tax number".

(3) **TRUCK TRANSPORT SHIPMENTS.** On all truck transport shipments the manifest number shall become the "Wisconsin state tax number".

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(4) **OTHER SHIPMENTS.** On all other types of shipments, which do not involve the use of tank car initials and number or manifest number, the shipper shall assign as the "Wisconsin state tax number" the invoice number. An invoice number shall not be assigned by a shipper as the "Wisconsin state tax number" in any case where tank care initials and number or manifest number is involved.

History: 1-2-56; am. Register, June, 1975, No. 234, eff. 7-1-75; renum. to be (intro.) and am., cr. (1), (2), (3) and (4), Register, June, 1983, No. 330, eff. 7-1-83.

Tax 4.51 Measuring withdrawals. (s. 78.12, Stats.) All withdrawals of motor fuel from Wisconsin refineries, marine terminals, or pipe line terminals shall be measured in liquid gallons by accurate meters; however, it is not necessary to meter withdrawals into railway tank cars.

Tax 4.52 Separate schedules. (s. 78.12, Stats.) Separate schedules must be filed for each Wisconsin refinery, marine terminal, or pipe line terminal.

Tax 4.53 Certificate of authorization. (ss. 78.40 (1), 78.47 and 78.49 (3), Stats.) (1) **THE STATUTES.** A special fuel dealer may be authorized by a special fuel user, if the special fuel dealer agrees, to report and pay the tax on special fuel delivered into a bulk storage facility of the user. The user then is not required to obtain a special fuel license from the department.

(2) **GENERAL.** (a) A certificate of authorization (Form MF-207) may be executed by a purchaser of special fuel to request a supplier of special fuel to bill the purchaser for both the special fuel and the special fuel tax.

(b) A certificate of authorization executed by a supplier of special fuel indicates the supplier's acceptance of the purchaser's request to bill the special fuel tax on bulk deliveries and remit it to the department.

(3) **EFFECT OF CERTIFICATES.** (a) If a purchaser and seller of special fuel agree that the seller will collect the special fuel tax from the purchaser and remit it to the department, the purchaser is not required to obtain a special fuel license from the department nor to submit monthly reports of tax liability.

(b) The supplier will compute the monthly tax liability by adding the number of gallons of special fuel placed in storage facilities where purchasers have executed certificates of authorization to the number of gallons of special fuel placed in fuel supply tanks of motor vehicles.

Note: The procedure described in this rule became effective on October 1, 1979.

Blank certificates of authorization (Form MF-207) may be obtained by writing to the Wisconsin Department of Revenue, Excise Tax Bureau, P. O. Box 8900, Madison, WI 53708.

History: Cr. Register, December, 1980, No. 300, eff. 1-1-81.