



**ASSEMBLY AMENDMENT 1,  
TO 1995 ASSEMBLY BILL 59**

July 6, 1995 – Offered by COMMITTEE ON RURAL AFFAIRS.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 2: before the period insert “and imposing a tax”.

3 **2.** Page 6, line 1: delete lines 1 to 3 and substitute:

4 “**SECTION 4.** Subchapter X of chapter 77 [precedes 77.993] of the statutes is  
5 created to read:

6 **CHAPTER 77**

7 **SUBCHAPTER X**

8 **STATE RENTAL CAR TAX**

9 **77.993 State rental car tax. (1) IMPOSITION.** Except as provided in sub. (2),  
10 there is imposed a tax at the rate of \$2.05 per day on the rental of Type 1 automobiles,  
11 as defined in s. 340.01 (4) (a), for a period of 30 days or less. The tax is imposed on  
12 the person who owns the automobile and may be passed on to the person to whom  
13 it is rented.

14 **(2) EXEMPTIONS.** The tax under sub. (1) does not apply to the following:

15 (a) Rentals for rental.

16 (b) Rental as a service or repair replacement vehicle.

1 (c) Rentals that, if they were sales, would be exempt under s. 77.54 (1), (4), (7)  
2 (a), (7m), (9) or (9a).

3 **(3) ADMINISTRATION.** (a) The department of revenue shall administer the tax  
4 under this subchapter and may take any action, conduct any proceeding and impose  
5 interest and penalties.

6 (b) Sections 77.51 (14) (j), 77.52 (4), (6), (13), (14) and (18), 77.58 (1) to (5) and  
7 (7), 77.59, 77.60, 77.61 (2), (5), (8), (9) and (12) to (14) and 77.62, as they apply to the  
8 tax under subch. III, apply to the tax under this subchapter.

9 **SECTION 5. Effective dates.** This act takes effect on the 2nd day after  
10 publication of the 1995-96 biennial budget bill or on the day after publication,  
11 whichever is later, except as follows:

12 (1) RENTAL CARTAX. The treatment of subchapter X of chapter 77 of the statutes  
13 takes effect on the first day of the 2nd month beginning after publication.”.

14 (END)