

State of Misconsin 2001 - 2002 LEGISLATURE

## SENATE SUBSTITUTE AMENDMENT 1,

## **TO 2001 ASSEMBLY BILL 453**

December 19, 2001 – Offered by Committee on Universities, Housing, and Government Operations.

1	$AN \; ACT \; \textit{to create} \; 77.51 \; (4) \; (b) \; 3m., \; 77.51 \; (15) \; (b) \; 4m. \; and \; 218.0171 \; (2) \; (cq) \; of \; the$
2	statutes; <b>relating to:</b> sales tax on motor vehicles purchased after a consumer
3	receives a refund under a new motor vehicle warranty.
	The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:
4	<b>SECTION 1.</b> 77.51 (4) (b) 3m. of the statutes is created to read:
5	77.51 (4) (b) 3m. If a person who purchases a motor vehicle presents a
6	statement issued under s. 218.0171 (2) (cq) to the seller at the time of purchase, and
7	the person presents the statement within 60 days from the date of receiving a refund
8	under s. 218.0171 (2) (b) 2. b., the trade-in amount specified in the statement issued
9	under s. 218.0171 (2) (cq), but not to exceed the gross receipts from the sale of the
10	motor vehicle. This subdivision applies only to the first motor vehicle purchased by
11	a person after receiving a refund under s. 218.0171 (2) (b) 2. b.
12	<b>SECTION 2.</b> 77.51 (15) (b) 4m. of the statutes is created to read:

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1	77.51 (15) (b) 4m. If a person who purchases a motor vehicle presents a
2	statement issued under s. 218.0171 (2) (cq) to the seller at the time of purchase, and
3	the person presents the statement within 60 days from the date of receiving a refund
4	under s. 218.0171 (2) (b) 2. b., the trade-in amount specified in the statement issued
5	under s. 218.0171 (2) (cq), but not to exceed the sales price of the motor vehicle. This
6	subdivision applies only to the first motor vehicle purchased by a person after
7	receiving a refund under s. 218.0171 (2) (b) 2. b.
8	SECTION 3. 218.0171 (2) (cq) of the statutes is created to read:
9	218.0171 (2) (cq) Upon payment of a refund to a consumer under par. (b) 2. b.,
10	the manufacturer shall provide to the consumer a written statement that specifies
11	the trade-in amount previously applied under s. $77.51(4)(b)$ 3. or 3m. or (15) (b) 4.
12	or 4m. toward the sales price of the motor vehicle having the nonconformity and the
13	date on which the manufacturer provided the refund.
14	SECTION 4. Initial applicability.
15	(1) The treatment of section 218.0171 (2) (cq) of the statutes first applies to
16	refunds that are made on the effective date of this subsection.
17	SECTION 5. Effective date.
18	(1) This act takes effect on the first day of the 2nd month beginning after
19	publication.
20	(END)

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