



State of Wisconsin
2025 - 2026 LEGISLATURE

LRBa0157/1

JK:skw

**SENATE AMENDMENT 1,
TO SENATE BILL 179**

May 5, 2025 - Offered by Senator FEYEN.

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

2 **1.** Page 2, line 9: after that line insert:

3 “**SECTION 3d.** 78.12 (5) of the statutes is amended to read:

4 78.12 **(5)** PAYMENT OF TAX. Licensed suppliers shall pay taxes on motor
5 vehicle fuel no later than the 15th day of the month for motor vehicle fuel sold
6 during the previous month. At the option of a wholesaler distributor, a licensed
7 supplier shall allow the wholesaler distributor to delay paying the tax to the
8 licensed supplier until the date that the tax is due to this state. A wholesaler
9 distributor who makes delayed payments shall make the payments by electronic
10 funds transfer. If a wholesaler distributor fails to make timely payments, the
11 licensed supplier may terminate the right of the wholesaler distributor to make
12 delayed payments. Each licensed supplier shall notify the department of each

1 wholesaler distributor who makes delayed payments of the tax. The department
2 may require any wholesaler distributor who makes delayed payments of the tax to
3 furnish the department a surety bond payable to this state in an amount not to
4 exceed 3 times the highest estimated monthly tax owed by the wholesaler
5 distributor. Whenever the wholesaler distributor pays the licensed supplier, the
6 licensed supplier shall credit the wholesaler distributor's account for the amount of
7 tax reduction that results from the ~~calculation~~ calculations under s. 78.12 (4) (a) 2.
8 and (b) 1m.".

9 (END)