



WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

2001 Assembly Bill 400

**Assembly
Amendment 1**

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Current Law

Under current law, the state imposes an excise tax on gasoline and diesel fuel received by a fuel supplier. The recipient of the fuel pays the motor vehicle fuel tax and the tax is ultimately added to the selling price, so that the tax is paid by the user of the fuel.

Assembly Bill 400

Assembly Bill 400 provides an exemption from the motor vehicle fuel tax for gasoline and diesel fuel sold to and used by a school district in Wisconsin.

Assembly Amendment 1

Assembly Amendment 1 also provides an exemption for motor vehicle fuel that is sold to a person who transports students to and from school activities pursuant to a contract with a school district and used by the person for such transportation.

Legislative History

On September 20, 2001, the Assembly Committee on Transportation recommended adoption of Assembly Amendment 1 on a vote of Ayes, 11; Noes, 4; and passage of the bill as amended on a vote of Ayes, 14; Noes, 1.