



2007 SENATE BILL 84

March 6, 2007 – Introduced by Senators LASSA, DARLING, LEHMAN, OLSEN, ROESSLER, SULLIVAN and WIRCH, cosponsored by Representatives BALLWEG, STASKUNAS, BERCEAU, BIES, BLACK, CULLEN, FRISKE, GRONEMUS, GUNDERSON, HAHN, HINES, JESKEWITZ, MOLEPSKE, MURSAU, MUSSER, A. OTT, J. OTT, PETROWSKI, PRIDEMORE, SHERIDAN, SINICKI, TOWNSEND, VAN ROY, M. WILLIAMS and GOTTLIEB. Referred to Committee on Transportation, Tourism and Insurance.

1 **AN ACT** *to amend* 20.913 (1) (b); and *to create* 78.205 of the statutes; **relating**
2 **to:** allowing schools and local governmental units to claim refunds of the motor
3 vehicle fuel tax and alternate fuels tax and making an appropriation.

Analysis by the Legislative Reference Bureau

Under this bill, a city, village, town, county, school district, or technical college district located in this state that has purchased motor vehicle or alternate fuel for its own use may file a claim with the Department of Revenue (DOR) and receive a refund for the amount of the tax that the entity paid on the purchase of the fuel. In addition, a person who transports students to and from school activities pursuant to a contract with a school district may file a claim with DOR and receive a refund for the amount of the tax that the person paid on the purchase of motor vehicle fuel or alternate fuel that the person used for such transportation.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 20.913 (1) (b) of the statutes is amended to read:
5 20.913 (1) (b) *Excess tax payments.* Taxes collected in excess of lawful taxation,
6 when claims therefor have been established as provided in ss. 71.30 (4), 71.74 (13),

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1 71.75, 71.89 (1), 72.24, 74.35, 74.37, 76.13 (3), 76.39, 76.84, 76.91, 78.19, 78.20,
2 78.205, 78.68 (10), 78.75, 78.80 (1m), 139.092, 139.25 (1), 139.36, 139.365 and 139.39
3 (4).

4 **SECTION 2.** 78.205 of the statutes is created to read:

5 **78.205 Refunds for schools and local governmental units.** (1) (a) Any
6 city, village, town, county, school district, or technical college district that is located
7 in this state and that has purchased motor vehicle fuel or alternate fuels for its own
8 use may file a claim, in the manner prescribed by the department, and receive a
9 refund for the amount of the tax imposed under this subchapter and subch. II that
10 the entity paid on the purchase of the motor vehicle fuel and alternate fuels.

11 (b) A person who transports students to and from school activities pursuant to
12 a contract with a school district located in this state may file a claim, in the manner
13 prescribed by the department, and receive a refund for the amount of the tax imposed
14 under this subchapter and subch. II that the person paid on the purchase of motor
15 vehicle fuel and alternate fuels that the person used for such transportation.

16 (2) No refund shall be allowed under this section for any claim that is filed with
17 the department on a date that is later than 365 days after the date on which the fuel
18 is purchased.

19 (3) The department shall determine the amount of refund due for each claim
20 filed under sub. (1). The department may investigate the facts stated in the claim,
21 if the department determines that an investigation is necessary. The department
22 shall pay all refunds under this section from the appropriation under s. 20.913 (1)

23 (b). No claim for refund shall be denied, or the payment withheld, for failure of the
24 invoice or list of purchases to show the amount of the tax imposed under this
25 subchapter or subch. II on motor vehicle fuel or alternate fuels as a separate item,

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1 if the department is able to determine the amount of the tax from the information
2 stated on the invoice or list of purchases.

3 **SECTION 3. Initial applicability.**

4 (1) This act first applies to motor vehicle fuel and alternate fuels that are
5 purchased on the effective date of this subsection.

6 **SECTION 4. Effective date.**

7 (1) This act takes effect on the first day of the 3rd month beginning after
8 publication.

9 (END)