

No. 16, A.]

[Published June 20, 1943.]

**CHAPTER 337.**

AN ACT to repeal 20.05 (3) and (4); to create 20.09 (5m) and (5n) and 78.34, and to amend 20.49 (introductory paragraph) of the statutes, relating to motor fuel tax and transferring certain powers, functions and duties of the state treasurer to the state department of taxation and making an appropriation.

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

SECTION 1. 20.05 (3) and (4) of the statutes are repealed.

SECTION 2. 20.09 (5m) and (5n) of the statutes are created to read:

20.09 (5m) COLLECTION OF GASOLINE TAX. Annually, beginning July 1, 1943, \$85,000 to pay the expense of administering the tax on motor vehicle fuels imposed by chapter 78. All moneys received by the department of taxation under chapter 78 shall be paid within one week after receipt into the general fund.

(5n) PREMIUMS ON MOTOR FUEL TAX BONDS. Annually, beginning July 1, 1943, \$15,000 for payment of premiums on bonds furnished under section 78.03 (6) and (7).

SECTION 2a. 20.49 (introductory paragraph) of the statutes is amended to read:

20.49 (Introductory paragraph) There is appropriated from the general fund to the state highway commission on the allotment date specified in this section the aggregate amount not previously allotted of the surplus of the motor vehicle registration fees, operator's license fees and motor vehicle fuel taxes, after deducting the actual costs of administration paid from the appropriation made by \* \* \* section 20.09 (5m) and (5n) and \* \* \* section 20.051 (1) and (4) (a) and (b), provided that the taxes on motor vehicle fuel used or sold in June may with the consent of the emergency board be included in the allotments on July 1. The amount appropriated herein to the commission shall be apportioned and distributed by the commission as follows:

SECTION 3. 78.14 (2) of the statutes is amended to read:

78.14 (2) Any person who uses motor fuel, upon which has been paid the tax required to be paid under this chapter, for the

purpose of operating or propelling stationary gas engine, tractors used for agricultural purposes, motor boats, airplanes, or who shall purchase or use any motor fuel for cleaning or dyeing or for any commercial use or purpose other than operating a motor vehicle upon the public highways of this state, shall be reimbursed and repaid the amount of the tax so paid upon \* \* \* *making and filing with the state treasurer* \* \* \* claim \* \* \*, *either witnessed by 2 witnesses or acknowledged before a notary public*, upon forms prescribed and furnished by him, provided, however, that such claim be filed within 90 days after the purchase of the motor fuel, or the claim will not be allowed. The wholesaler or jobber shall, upon request, furnish each purchaser with the original invoice or bill stamped to indicate that it is an original, showing the quantity of motor fuel purchased, the date thereof, and the purchaser shall send such invoice to the state treasurer when making certified claim for refund. All certified claims for refund shall be made to the state treasurer, duly certified by the claimant or one of the principal officers if the claimant is a corporation, upon forms prescribed by the state treasurer. The claim shall state whether or not the applicant owns an automobile or truck or any other motor driven machinery or appliance which uses motor fuel; the total number of gallons of motor fuel purchased; the number of gallons of such fuel purchased on which refund is claimed; a detailed statement of the uses of such fuel on which refund is claimed, describing the machinery, equipment or appliance in which used, giving the serial or manufacturer's number of the motor and the approximate number of gallons used in each; or if such fuel were not used in any such machinery, equipment or appliance, then a description of the purposes for which the fuel was used with the approximate number of gallons used for each such purpose; a statement whether or not deduction has been made for motor fuel used in applicant's automobile or truck; and such other information as the state treasurer may deem necessary. The penalty provided in this chapter for presenting a false or fraudulent statement shall be printed in full on the form of statement. On the filing of such claim, accompanied by the paid invoice together with the original sales tickets, the state treasurer shall determine the amount of refund due. The state treasurer may make such investigation of the correctness of the facts stated in such claim as he deems necessary. When the state treasurer has

approved such claim, he shall pay the claimant the reimbursement herein provided, out of the moneys collected under the provisions of chapter 78 to be used for carrying out the provisions of section 78.14. Provided, however, that no refund shall be claimed by or allowed to any person on account of any motor fuel carried from this state in the ordinary fuel tank of a motor vehicle.

SECTION 4. 78.34 of the statutes is created to read: .

78.34 TRANSFER OF FUNCTIONS TO DEPARTMENT OF TAXATION.

(1) All the powers, functions and duties of the state treasurer under this chapter on June 30, 1943, are transferred to, vested in and imposed upon the state department of taxation.

(2) The personnel necessary to carry on the functions of administering the tax on motor vehicle fuel may be selected in whole or in part by the commissioner of taxation from the personnel in the state treasurer's office engaged in administering said tax just prior to the effective date of this section or the said commissioner may select the personnel from eligible civil service lists or may transfer personnel now attached to the department of taxation. The records of the state treasurer's office relating to the administration of the motor vehicle fuel tax at the effective date of this section shall be transferred to the department of taxation and all equipment used with respect to said motor vehicle fuel tax functions shall be transferred to the department of taxation. Any dispute relative to any of said records or equipment shall be finally determined by the superintendent of buildings and grounds.

SECTION 5. The revisor of statutes is authorized and directed to revise and change the statutes to conform with this act.

SECTION 6. This act shall take effect July 1, 1943.

Approved June 17, 1943.