

No. 426, S.]

[Published June 28, 1955.

CHAPTER 287

AN ACT to amend 20.49 (11) (intro. par.), 78.01 (1), 78.12 (4) (b), 78.14, 78.40 (1), 78.49 (3) and 78.52; and to create 20.49 (12) of the statutes, relating to the imposition of a tax on gasoline and other motor fuels, and making an appropriation.

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

SECTION 1. 20.49 (11) (intro. par.) of the statutes is amended to read:

20.49 (11) (intro. par.) On June 30, the amount remaining after the allotments provided by subs. (1) to (9) (a) and (12) have been set aside, which shall be apportioned and allotted as follows:

SECTION 2. 20.49 (12) of the statutes is created to read:

20.49 (12) APPORTIONMENT OF ADDITIONAL FUEL TAXES. Beginning with the collections made during the 1955-56 fiscal year, one-third of the taxes collected under ss. 78.01 (1) and 78.40 (1) shall be set aside as a separate fund which shall be distributed in the following manner:

(a) Fifty per cent shall be added to the allotment provided by sub. (9) for the construction and improvement of state trunk highways; and

(b) Fifty per cent shall be apportioned and allotted to the several counties, towns, villages and cities as provided in sub. (11) (b).

(c) The appropriations made by this subsection shall be paid in the same manner as those made in sub. (11).

SECTION 3. 78.01 (1) of the statutes is amended to read:

78.01 (1) An excise tax of * * * 6 cents per gallon is hereby imposed on all motor fuel sold, used or distributed in this state except as otherwise provided. The motor fuel tax is to be computed and paid as provided in this chapter. Except as otherwise provided, the wholesaler, as hereinafter defined, shall collect from the purchaser and the purchaser shall pay to such wholesaler the tax imposed by this section on each sale of motor fuel by such wholesaler at the time of such sale, irrespective of whether such sale is for cash or on credit. In each subsequent sale or distribution of motor fuel on which the tax has been collected as herein provided, the tax so collected shall be added to the selling price so that said tax is paid ultimately by the user of said motor fuel.

SECTION 4. 78.12 (4) (b) of the statutes is amended to read:

78.12 (4) (b) The number of gallons thus obtained shall be multiplied by * * * *six* one-hundredths and the resulting figure expressed in dollars shall be the amount of the motor fuel tax for such preceding month.

SECTION 5. 78.14 of the statutes is amended to read:

78.14 Every wholesaler who sells or distributes any motor fuel for any purpose in this state shall collect from the purchaser at the time of such sale or distribution * * * 6 cents per gallon on all such motor fuel sold or distributed, and any and all sums so paid by the purchaser to the wholesaler as taxes upon such motor fuel, upon which the tax imposed by this chapter has not theretofore been paid, are public money, the property of the state of Wisconsin.

SECTION 6. 78.40 (1) of the statutes is amended to read:

78.40 (1) An excise tax of * * * 6 cents per gallon is hereby imposed on the use (as defined in s. 78.44) of special fuel. Said tax, with respect to all special fuel delivered by a special fuel dealer into supply tanks of motor vehicles in this state, shall attach at the time of such delivery and shall be collected by such dealer from the special fuel user and shall be paid over to the department as hereinafter provided. Said tax, with respect to special fuel acquired by any special fuel user in any manner other than by delivery by a special fuel dealer into a fuel supply tank of a motor vehicle, shall attach at the time of the use of such fuel and shall be paid over to the department by such user as hereinafter provided.

SECTION 7. 78.49 (3) of the statutes is amended to read:

78.49 (3) Each special fuel licensee at the time of making his monthly report shall compute and pay to the department the full amount of the special fuel tax for the next preceding month, which shall be computed as follows: the number of gallons of special fuel delivered or placed by such special fuel licensee into the supply tanks of motor vehicles, less 2½ per cent thereof, shall be multiplied by * * * *six* one-hundredths and the resulting figure expressed in dollars.

SECTION 8. 78.52 of the statutes is amended to read:

78.52 Every motor vehicle operated by special fuel shall be equipped with a special fuel supply tank separate from and in no way connected to any cargo tank on or attached to such motor vehicle, except that any motor vehicle which is not so equipped on September 1, 1953 and which has a direct fuel supply line from the cargo tank to the motor of such vehicle shall be excluded from this requirement for the period that such motor vehicle is operated by the same owner and is not so equipped, and such cargo tank shall not be considered to be the fuel supply tank of that motor vehicle; provided * * * that such motor vehicle, which is not so equipped, shall have an accurate metering device installed in the fuel supply line to measure the amount of special fuel consumed in the operation of such motor vehicle. The number of gallons of special fuel so consumed, as determined by such metering device, shall be multiplied by * * * *six* one-hundredths of the resulting figure expressed in dollars which figure shall be the special fuel tax due to the state therefor. The payment of the special fuel tax so computed shall be made to the state in the same manner as provided in s. 78.49.

SECTION 9. The additional tax imposed upon the enactment of this act shall apply to all motor fuel received and in possession of every licensed wholesaler.

SECTION 10. This act shall take effect June 1, 1955.

Approved June 23, 1955.