

No. 395, A.]

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CHAPTER 599

AN ACT to amend 78.20 (3) and (4) of the statutes, relating to refund to retailers of motor fuel tax and providing a penalty.

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

78.20 (3) and (4) of the statutes are amended to read:

78.20 (3) The supplier shall furnish each retailer with the original invoice prepared at the time of delivery, and the retailer shall send such original invoice to the department when making claim for refund. The term "original invoice", as used herein, means the top copy and not a duplicate original or carbon copy of the original invoice. The original invoice shall be printed or rubber stamped with the words "Original Invoice" and shall in addition contain the following information: 1. date of sale, 2. name and address of supplier, 3. name and address of retailer (which name must be the name of the claimant and be uniform on all invoices), 4. number of gallons purchased and the price per gallon, 5. amount of Wisconsin motor fuel tax as a separate item, 6. receipt for payment. Double-faced carbon paper shall be used between the original invoice and the first carbon copy. A separate original invoice shall be used for each sale and delivery. The original invoice shall be legibly written and the supplier shall comply with the foregoing requirements.

(4) On the filing of such claim, accompanied by the paid original invoice, the department shall determine the amount of refund due. The department may make such investigation of the correctness of the facts stated in such claim as it deems necessary. When the department has approved such claim it shall pay the claimant the reimbursement herein provided out of the moneys collected under * * * this chapter to be used for carrying out this section and shall return to the retailer said original invoice at the time of said payment. No claim for refund shall be denied or the payment thereof withheld for failure of the original invoice to show the amount of the Wisconsin motor fuel tax as a separate item if the amount of such tax is determinable from the information stated on the original invoice.

Approved November 6, 1961.