

1979 Assembly Bill 99

Date published: June 15, 1979

## CHAPTER 11, Laws of 1979

AN ACT to amend 78.40 (1) and 78.47 of the statutes, relating to payment of special fuel taxes.

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

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

78.40 (1) AMOUNT OF TAX AND BY WHOM PAID. An excise tax of 7 cents per gallon is imposed on the use ~~(, as defined in s. 78.44),~~ of special fuel. ~~Said~~ The tax, with respect to all special fuel delivered by a special fuel dealer into supply tanks of motor vehicles in this state, ~~shall attach~~ attaches at the time of such delivery and shall be collected by ~~such the~~ dealer from the special fuel user and shall be paid ~~over~~ to the department ~~as hereinafter provided.~~ Said. The 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~~ attaches at the time of the use of ~~such the~~ fuel and shall be paid ~~over~~ to the department by ~~such the~~ user ~~as hereinafter provided.~~ The department may permit any supplier of special fuel to report and pay to the department the tax on special fuel delivered into the storage facility of a special fuel user which will be consumed for special fuel tax purposes.

SECTION 2. 78.47 of the statutes is amended to read:

**78.47 Special fuel license.** No person ~~shall~~ may act as a special fuel dealer in this state unless ~~such the person is the holder of~~ holds a valid special fuel license issued ~~to him~~ by the department. Except for special fuel which is delivered by a special fuel dealer into a fuel supply tank of any motor vehicle in this state, no person ~~shall~~ may use special fuel in this state unless ~~such the person is the holder of~~ holds a valid special fuel license issued ~~to him~~ by the department. A copy of such special fuel license shall be required for each separate place of business where special fuel is regularly delivered or placed into the fuel supply tank of a motor vehicle or unless the special fuel has been delivered by a supplier who is authorized under s. 78.40 (1) to report and pay the tax on behalf of the user.

SECTION 3. **Effective date.** This act takes effect on the first day of the 4th month commencing after publication.

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