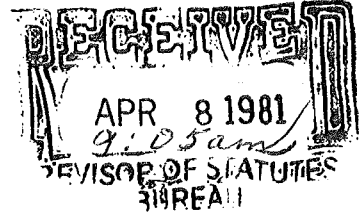


Tax II

CERTIFICATE

STATE OF WISCONSIN)
DEPARTMENT OF REVENUE) SS

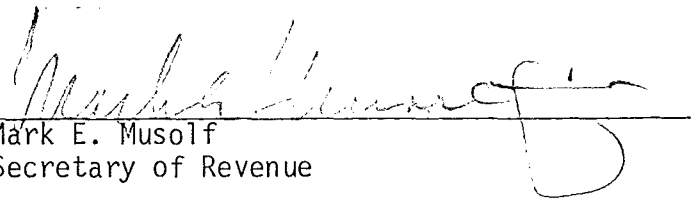


TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the annexed amendment to rules relating to sales and use tax on a motor vehicle dealer's licensed vehicles were duly approved and adopted by this department on April 2, 1981.

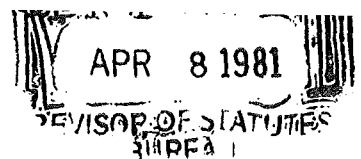
I further certify that said copy has been compared by me with the original on file in this department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 2nd day of April, 1981.


Mark E. Musolf
Secretary of Revenue

6-1-81

ORDER OF THE DEPARTMENT OF REVENUE
AMENDING RULE TAX 11.83, MOTOR VEHICLES



Relating to the sales and use tax status of motor vehicles used by licensed Wisconsin retail motor vehicle dealers.

Analysis by the Department of Revenue

Rule Tax 11.83 clarifies the sales and use tax status of sales of motor vehicles. This order updates the rule to reflect new use tax monthly rates to be paid by motor vehicle dealers as provided in subsection (7)(a) of the rule and deletes obsolete language in subsection (8).

Pursuant to authority vested in the Department of Revenue by section 227.014, Stats., the Department proposes to amend rule Tax 11.83 interpreting ss. 77.51(4)(j) and (7)(am), 77.52(1) and (15), 77.53(1), (16) and (18), 77.54(7), 77.56(2) and 77.61(1), Wis. Stats., as follows:

SECTION 1. Section Tax 11.83(title) of the Wis. Adm. Code is amended to read:

Tax 11.83 Motor vehicles. (ss. 77.51(4)(j) and (7)(am), 77.52(1) and (15), 77.53(1), (16) and (18), 77.54(5)(a)-and (7), 77.56(2), and 77.61(1).

SECTION 2. Section Tax 11.83(7)(a) of the Wis. Adm. Code is amended to read:

Tax 11.83(7)(a). If salespersons use a licensed Wisconsin retail motor vehicle dealer's motor vehicles for purposes in addition to retention, demonstration or display, the dealer may charge the salesperson a reasonable amount for such use, and such charge is subject to the tax. In lieu of making such charge or reporting the tax on the cost of the vehicle, the dealer may report tax on the following basis effective January 1, 1973:

1. In the case of motor vehicles licensed in the name of the retail dealer, the tax shall be \$1.35 per month until June 30, 1981 and \$2.25 per month thereafter.

2. In the case of motor vehicles being operated with retail dealer plates, the tax shall be \$.35 per month until June 30, 1981 and \$.60 per month thereafter for each plate issued to the dealer.

SECTION 3. Section Tax 11.83(8) of the Wis. Adm. Code is amended to read:

Tax 11.83(8). SALES BY DEALERS TO THEIR SALESPERSONS. Effective September 1, 1972, when a licensed Wisconsin motor vehicle dealer sells a motor vehicle to one of the dealer's salespersons, the transaction is subject to the sales tax. ~~Vehicles acquired in this type of taxable transaction after September 1, 1972 are not subject to the special method of reporting described in sub. (7). However, vehicles purchased by salespersons prior to September 1, 1972 are subject to such special provisions, and the tax is \$1 per month through December 1972 and \$1.35 per month thereafter.~~

SECTION 4. The "Notes" following the end of the rule Tax 11.83 are amended to read:

Note: The interpretations in this rule are effective under the general sales and use tax law on and after September 1, 1969 unless otherwise noted in the rule.

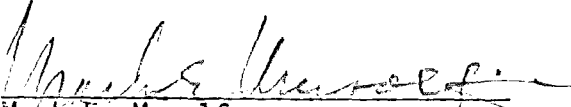
~~From September 1, 1969 through December 31, 1972, the tax payable by motor vehicle dealers in lieu of other methods of computing the tax, as described in (7)(a)1 and 2 of this rule, was \$1 per month in the case of motor vehicles licensed in the name of the retail dealer and 25¢ per month in the case of motor vehicles operated with dealer plates.~~

The amendments contained in this order shall take effect as provided by s. 227.026(1)(intro.), Wis. Stats.

DEPARTMENT OF REVENUE

Dated: April 2, 1981

By:


Mark E. Musolf
Secretary of Revenue



State of Wisconsin \ DEPARTMENT OF REVENUE

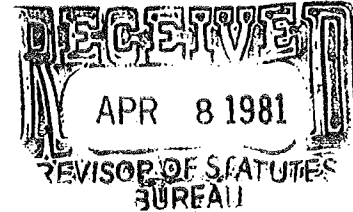
Lee Sherman Dreyfus
Governor

April 6, 1981

Mark E. Musolf
Secretary

125 SOUTH WEBSTER STREET
MADISON, WISCONSIN 53702

Orlan L. Prestegard
Revisor of Statutes
411 West, State Capitol
Madison, Wis. 53702

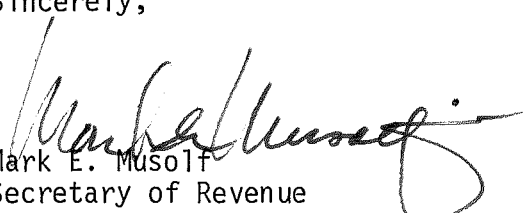


Dear Mr. Prestegard:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue amending rule Tax 11.83.

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,


Mark E. Musolf
Secretary of Revenue

Enclosures

cc: Ms. Vel Phillips, Secretary of State
Prentice Hall, Inc.
Commerce Clearing House, Inc.



State of Wisconsin \ DEPARTMENT OF REVENUE

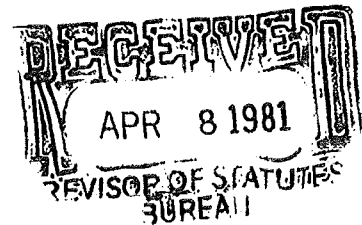
Lee Sherman Dreyfus
Governor

April 6, 1981

Mark E. Musolf
Secretary

125 SOUTH WEBSTER STREET
MADISON, WISCONSIN 53702

Ms. Vel Phillips
Secretary of State
13 West, State Capitol
Madison, Wis. 53702



Dear Ms. Phillips:

Enclosed are a Certificate and an Order of the Department of Revenue amending rule Tax 11.83.

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,

A handwritten signature in cursive script, appearing to read 'Mark E. Musolf'.
Mark E. Musolf
Secretary of Revenue

Enclosures

cc: Revisor of Statutes