

NOTICE OF HEARING

Revenue

NOTICE IS HEREBY GIVEN That, pursuant to s. 227.17, Stats., the Department of Revenue will hold a public hearing to consider a permanent rule relating to income, franchise, sales and use, and excise tax updates based on the JCRAR report submitted on March 31, 2021.

Hearing Information

The hearing will be held:

Date: Friday, July 22, 2022

Time: 2:00 p.m.

Location: Virtual Hearing

Accessibility

Disability access is available upon request. Email Jennifer.Olson@wisconsin.gov if you require assistance.

Appearances at the Hearing and Submittal of Written Comments

Interested persons are invited to attend the hearing and may make an oral presentation.

Persons must register to attend the virtual hearing.

Register here: <https://attendee.gotowebinar.com/register/8604870781597111564>

Persons making an oral presentation must submit written comments reflecting the oral presentation prior to the hearing. Please submit written comments to Jennifer Olson at Jennifer.Olson@wisconsin.gov.

The proposed rule order may be reviewed and written comments submitted at https://docs.legis.wisconsin.gov/code/chr/all/cr_22_044. Written comments may also be submitted to Jennifer Olson. Written comments must be submitted no later than **July 22, 2022**, and will be given the same consideration as testimony presented at the hearing.

Initial Regulatory Flexibility Analysis

The proposed rule will have an effect on small businesses, as defined under s. 227.114 (1).

1. Description of the types of small businesses that will be affected by the rule: Suppliers and restricted suppliers of motor vehicle fuel who must obtain a motor vehicle fuel tax license.

"**Suppliers**" include persons who:

- Import, or acquire immediately upon import, gasoline or diesel fuel by pipeline or marine vessel from a state, territory or possession of the United States or from a foreign country into a terminal.
- Produce, manufacture, or refine gasoline or diesel fuel within Wisconsin.
- Acquire motor vehicle fuel pursuant to an industry terminal exchange agreement or by a two-party exchange under sec. 4105 of the Internal Revenue Code.
- Produce in Wisconsin or import into Wisconsin alcohol, alcohol derivative substances, biodiesel, or fuels derived from vegetable oils or animal fats.

Suppliers also include "**restricted suppliers**" who may only:

- Import motor vehicle fuel and/or other petroleum products into Wisconsin from an out-of-state bulk plant.
- Remove motor vehicle fuel from a bulk plant in Wisconsin to a destination outside Wisconsin.

2. Description of the proposed reporting, bookkeeping and other procedures required for compliance with the rule: Business will no longer be able to use certificates of deposit as a form of security when applying for a fuel tax license.

3. Description of the types of professional skills necessary for compliance with the rule: No additional professional skills will be required to comply with the proposed rule.

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