

No. 548, A.]

[Published August 24, 1955.

**CHAPTER 593**

AN ACT to amend 78.75 (1) (c) of the statutes, relating to motor vehicle fuel tax refund.

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

78.75 (1) (c) of the statutes is amended to read:

78.75 (1) (c) The seller, upon request, shall furnish each purchaser with the original invoice prepared at the time of delivery, and the purchaser 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 seller, 3. name and address of purchaser (which name must be the name of the claimant), 4. number of gallons purchased and the price per gallon, 5. amount of Wisconsin motor fuel or special fuel tax paid 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 must be used for each sale and delivery. The original invoice shall be legibly written and shall comply with the foregoing requirements. \* \* \* The claim shall state whether or not the applicant owns an automobile or truck or any other motor-driven machinery or appliance which consumes motor

fuel or special fuel; the total number of gallons of motor fuel or special fuel purchased; the number of gallons of such motor fuel or special fuel purchased on which refund is claimed; a detailed statement of the consumption of such motor fuel or special fuel on which refund is claimed, describing the machinery, equipment or appliance in which consumed, giving the serial or manufacturer's number of the motor and the approximate number of gallons consumed in each; or if such fuel were not consumed in any such machinery, equipment or appliance, then a description of the purposes for which the fuel was consumed with the approximate number of gallons consumed for each purpose; a statement whether or not deduction has been made for motor fuel or special fuel consumed in applicant's automobile or truck; and such other information as the department may deem necessary.

Approved August 19, 1955.

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