



State of Wisconsin  
2013 - 2014 LEGISLATURE



LRB-0358/P1  
JK:kjf:ph

DOA:.....Byrnes, BB0039 – Fuel sales to an airport fueling system

**FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT** ...; **relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**OTHER TAXATION**

This bill provides that for purposes of imposing the motor vehicle fuel tax, motor vehicle fuel shipped by pipeline spur to an airport hydrant system is received when the motor vehicle fuel is received from the main pipeline into the initial or primary storage facility or holding terminal by the owner of the storage facility or holding terminal.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

**SECTION 1.** 78.07 (1) of the statutes is amended to read:

78.07 (1) ~~Motor~~ Except as provided in subs. (1a) and (3), motor vehicle fuel that is produced, refined, blended or manufactured, or imported for manufacturing, by

any person at a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture is received by a supplier when the motor vehicle fuel is removed from a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture and placed in tank cars, tank trucks, tank wagons or other types of transportation equipment, containers or facilities at such refinery, marine terminal, pipeline terminal, pipeline tank farm or place of manufacture or when the motor vehicle fuel is placed in any tank or other container from which sales or deliveries not involving transportation of the motor vehicle fuel are made directly.

**SECTION 2.** 78.07 (1a) of the statutes is created to read:

78.07 (1a) Motor vehicle fuel shipped by pipeline spur to an airport hydrant system is received when the motor vehicle fuel is received from the main pipeline into the initial or primary storage facility or holding terminal by the owner of the storage facility or holding terminal.

**SECTION 3.** 78.07 (3) of the statutes is amended to read:

78.07 (3) Except as provided in ~~sub.~~ subs. (1) and (1a), motor vehicle fuel imported is received at the time and place of unloading by the person for whose account that shipment or delivery is made.

**SECTION 9437. Effective dates; Revenue**

(1) MOTOR VEHICLE FUEL; AIRPORT HYDRANT SYSTEM. The treatment of section 78.07 (1), (1a), and (3) of the statutes takes effect on the first day of the 3rd month beginning after publication.

(END)