



## WISCONSIN LEGISLATIVE COUNCIL AMENDMENT MEMO

**2001 Assembly Bill 399**

**Assembly  
Amendment 1**

**Memo published: October 1, 2001**

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### **Current Law**

Under current law, the state imposes an excise tax on gasoline and diesel fuel received by a fuel supplier. The recipient of the fuel pays the motor vehicle fuel tax and the tax is ultimately added to the selling price, so that the tax is paid by the user of the fuel.

### **Assembly Bill 399**

Assembly Bill 399 provides an exemption from the motor vehicle fuel tax for gasoline and diesel fuel sold to and used by any city, village, town, or county in Wisconsin.

### **ASSEMBLY AMENDMENT 1**

Assembly Amendment 1 also provides an exemption for motor vehicle fuel that is sold to a nonprofit ambulance service and used to provide ambulance services pursuant to a contract with a city, village, town, or county.

### **Legislative History**

On September 20, 2001, the Assembly Committee on Transportation recommended adoption of Assembly Amendment 1 on a vote of Ayes, 10; Noes, 5; and passage of the bill as amended on a vote of Ayes, 13; Noes, 2.