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LRB-2058/1 JK:jld:rs

2005 ASSEMBLY BILL 236

March 16, 2005 – Introduced by Representatives Staskunas, Turner, Ainsworth, Van Akkeren, Freese, Berceau, Vos, Hundertmark, Lehman, Vrakas and Townsend, cosponsored by Senators Kapanke, Miller, Lassa, A. Lasee and Olsen. Referred to Joint Survey Committee on Tax Exemptions.

1 AN ACT *to create* 78.01 (2) (bm), 78.01 (2) (bn), 78.01 (2m) (bm) and 78.01 (2m)

(bn) of the statutes; **relating to:** exempting local governments from the motor vehicle fuel tax.

Analysis by the Legislative Reference Bureau

Under current law, an excise tax is imposed, generally, on gasoline and diesel fuel received by a fuel supplier for sale in this state, for export to this state, or for sale for export to this state. Annually, the Department of Revenue adjusts the excise tax rate based on the U.S. Consumer Price Index. The excise tax on gasoline and diesel fuel is passed on to the consumer of the gasoline or diesel fuel.

This bill exempts any University of Wisconsin System institution, city, village, town, county, school district, or technical college district in this state, which purchases and uses gasoline or diesel fuel, from paying the excise tax imposed on gasoline and diesel fuel. This bill takes effect on July 1, 2005.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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

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

ASSEMBLY BILL 236

1	SECTION 1. 78.01 (2) (bm) of the statutes is created to read:
2	78.01 (2) (bm) Gasoline sold to and used by any city, village, town, county
3	school district, or technical college district in this state.
4	Section 2. 78.01 (2) (bn) of the statutes is created to read:
5	78.01 (2) (bn) Gasoline sold to and used by any University of Wisconsin System
6	institution.
7	Section 3. 78.01 (2m) (bm) of the statutes is created to read:
8	78.01 (2m) (bm) It is sold to and used by any city, village, town, county, school
9	district, or technical collage district in this state.
10	Section 4. 78.01 (2m) (bn) of the statutes is created to read:
11	78.01 (2m) (bn) It is sold to and used by any University of Wisconsin System
12	institution.
13	Section 5. Effective date.
14	(1) This act takes effect on July 1, 2005.
15	(END)