

Clearinghouse Rule 96-171

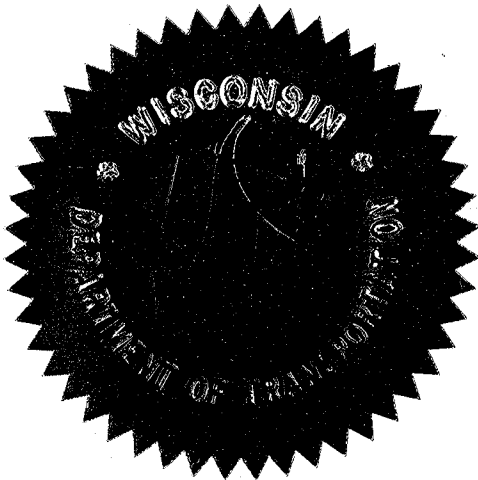
CERTIFICATE

STATE OF WISCONSIN)
) ss.
DEPARTMENT OF TRANSPORTATION)

TO ALL WHOM THESE PRESENTS SHALL COME, GREETINGS:

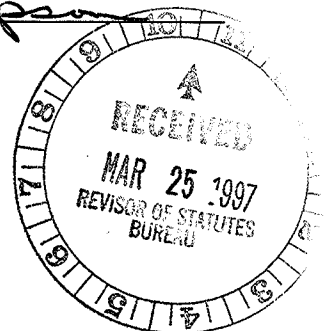
I, CHARLES H. THOMPSON, Secretary of the Wisconsin Department of Transportation and custodian of the official records, do hereby certify that the rule, relating to **Wisconsin Interstate Fuel Tax and the International Registration Plan**, was duly approved and adopted by this Department on March 24, 1997.

I further certify that this copy has been compared by me with the original on file in this Department and that the same is a true copy thereof, and of the whole of such original.



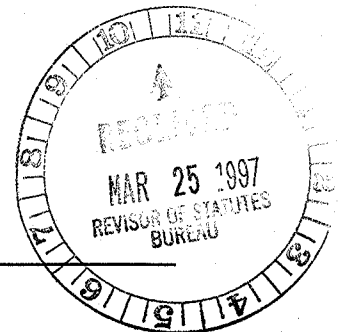
IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of the Department of Transportation at 4802 Sheboygan Avenue, in the City of Madison, Wisconsin, this 24 day of **March**, 1997.

Charles H. Thompson
CHARLES H. THOMPSON
Secretary



6-1-97

The Wisconsin Department of Transportation adopts an order to renumber TRANS 152.02(4)(a) to (c), (5) to (9), (12) and (13), (15) to (17), and (19) to (22) and 152.03 to 152.09; renumber and amend TRANS 152.01(3), 152.02(2), (4)(intro.), (10) and (11), (14), (18), (23) to (25), 152.04(1), 152.10 and 152.11; amend ch. TRANS 152(title), 152.01(1) and (2), 152.02(3), 152.13(1), (2)(intro.), (3) and (4)(title), and 152.14(2); and create TRANS 152.02(2), (12), (21) and (22), and (24), subch. I(title), 152.095, subch. II(title), 152.10, 152.105, 152.11 and 152.12, 152.123 to 152.127, 152.14(7), subch. III(title), and 152.16, relating to Wisconsin Interstate Fuel Tax and the International Registration Plan.

ORDER ADOPTING RULE**Analysis Prepared by the Wisconsin Department of Transportation**

STATUTORY AUTHORITY: ss. 227.11(2), 227.18, 341.405 and 341.45(5), Stats.
STATUTES INTERPRETED: ss. 341.405, 341.43 and 341.45, Stats.

General Summary of Rule. The purpose of this rule is to update rules that are used in the administration of fuel use taxes for certain types of motor vehicles. Essentially, this rule applies to vehicles that operate in Wisconsin at a weight greater than 26,000 pounds. Section 341.45(1g)(a), Stats., indicates that qualified motor vehicles as described in this rule must pay tax on motor fuel used while operating in Wisconsin. Since most states collect fuel tax at the pump, Wisconsin would not receive tax on fuel purchased out of state but used here. The rule updates the policies and procedures used to collect fuel taxes on that fuel.

The rule also codifies rules used in the administration of the International Registration Plan (IRP). Section 341.405, Stats., indicates the Secretary of Transportation shall do all things necessary to effectuate the IRP adopted by the American Association of Motor Vehicles Administrators, with such exceptions as are deemed advisable and such changes as are necessary. The IRP is an agreement among states of the United States and provinces of Canada providing for payment of heavy vehicle (18 wheel semi tractor-trailers for the most part) registration fees based on the miles operated in each member jurisdiction.

The concept of IRP is for interstate operators of heavy vehicles to pay registration fees to IRP member jurisdictions based on the percentage of total miles travelled in each IRP jurisdiction in which they operate. Interstate operators are required to file mileage reports with the jurisdiction in which they are based. The base jurisdiction collects the registration fees due each member jurisdiction according to the data on the mileage reports. The base jurisdiction then forwards the registration fees collected to each IRP member jurisdiction once a month.

Trans 152 contains the following key provisions:

1. Trans 152.02 defines various terms pertaining to fuel tax collection and to the administration of the IRP.
2. Trans 152.05 updates rules concerning a fuel tax license.
3. Trans 152.095 establishes rules concerning successor liability.
4. Trans 152.11 establishes rules concerning records requirements.
5. Trans 152.123 establishes rules concerning inadequate records.
6. Trans 152.124 establishes rules concerning a staggered registration period.
7. Trans 152.125 establishes rules concerning issuance of permanent IRP plates.
8. Trans 152.126 establishes rules concerning display of IRP plates.
9. Trans 152.13 updates rules concerning audits and assessments.
10. Trans 152.16 establishes rules concerning jeopardy assessments.

Fiscal Effect. Minimal fiscal effect is expected. Ch. Trans 152 updates and codifies procedures currently being used to collect fuel taxes and IRP registration fees.

Final Regulatory Flexibility Analysis. This rule will have no adverse impact on small businesses.

Preparation and Copies of Rule. Preparation of this rule was done by Steven R. Postler. Copies of the rule may be obtained upon request, without cost, by writing to Steven R. Postler, Department of Transportation, Bureau of Vehicle Services, Room 151, P. O. Box 7955, Madison, WI 53707-7955, or by calling (608) 266-3376. Hearing-impaired individuals may contact the Department using TDD (608) 266-0396. Alternate formats of the rule will be provided to individuals at their request.

TEXT OF RULE

Under the authority vested in the state of Wisconsin, department of transportation, by ss. 227.11(2), 341.405 and 341.45(5), Stats., the department of transportation hereby amends a rule interpreting ss. 341.405, 341.43 and 341.45, Stats., relating to Wisconsin interstate fuel tax and the international registration plan.

SECTION 1. Chapter Trans 152 (title) is amended to read:

WISCONSIN INTERSTATE FUEL TAX AND INTERNATIONAL REGISTRATION PROGRAM

SECTION 2. Chapter Trans 152.01(1) and (2) are amended to read:

Trans 152.01(1) PURPOSE. This chapter creates rules which ~~will~~ shall be used in the collection of:

(a) ~~motor~~ Motor fuel and ~~special~~ alternative fuel use taxes for fuel that is purchased in Wisconsin and other jurisdictions and consumed by qualified motor vehicles operating on the highways of this state.

(b) Registration fees paid to Wisconsin and other jurisdictions by persons who purchase IRP registration credentials from the department and operate apportionable vehicles on the highways of this state.

(2) SCOPE. This chapter applies to ~~every person~~ persons who ~~operates any~~ operate qualified motor vehicle ~~as described in this chapter~~ vehicles or apportionable motor vehicles, or both, on the highways of this state.

SECTION 3. Trans 152.01(3) is renumbered 152.03 and amended to read:

Trans 152.03 INTERNATIONAL FUEL TAX AGREEMENT. Under the authority of s. 341.45(4), Stats., Wisconsin became a member of the international fuel tax

agreement. The IFTA is an agreement among states and provinces to simplify the reporting of fuel use taxes by interstate motor carriers. The IFTA reduces the paperwork and compliance burdens for fuel tax reporting. The IFTA does not impose taxes but allows interstate motor carriers to report their fuel use taxes to a base state on a uniform basis. The provisions of the international fuel tax agreement in effect on ~~September~~ January 1, 1993 ~~1997~~ and those subsequently ratified by this state are incorporated by reference. If any provisions of this ~~chapter~~ subchapter are inconsistent with the provisions in the international fuel tax agreement, the provisions of the international fuel tax agreement apply for applicants licensed under the international fuel tax agreement and these provisions apply to persons not licensed under the international fuel tax agreement.

SECTION 4. Trans 152.02(2) is renumbered 152.02(3) and amended to read:

Trans 152.02(3) "Audit" means a physical examination of the records and source documents supporting the licensee's fuel use reports or the registrant's IRP reports, or both, conducted pursuant to s. 341.43, Stats., and ch. 78, Stats.

SECTION 5. Trans 152.02(2) is created to read:

Trans 152.02(2) "Apportionable vehicle" has the same meaning as defined in the international registration plan, article II, § 204.

NOTE: The International Registration Plan, Article II, § 204 defines "apportionable vehicle" as any vehicle, except recreational vehicles, vehicles displaying restricted plates, city pickup and delivery vehicles, buses used in transportation of chartered parties, and government-owned vehicles, used or intended for use in two or more member jurisdictions that allocate or proportionally register vehicles and is used for the transportation of persons for hire or designed, used or maintained primarily for the transportation of property and:

1. is a power unit having two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds; or
2. is a power unit having three or more axles, regardless of weight; or

3. is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

Trucks and truck tractors, and combinations of vehicles having a gross vehicle weight of 26,000 pounds or less and buses used in transportation of chartered parties may be proportionally registered at the option of the registrant.

SECTION 6. Trans 152.02(3) to (9) are renumbered 152.02(4) to (10) and 152.02(5)(intro.), as renumbered, is amended to read:

Trans 152.02(5)(intro.) "Base jurisdiction" means the international fuel tax agreement or IRP member jurisdiction:

SECTION 7. Trans 152.02(10) and (11) are renumbered 152.02(11) and (13), respectively, and amended to read:

Trans 152.02(11) "International fuel tax agreement" or "IFTA" means ~~a contract~~ an agreement between certain member jurisdictions which allows for the collection of fuel taxes owed to all member jurisdictions by the member jurisdiction in which a person is based.

(13) "Jurisdiction" means a state, territory or possession of the United States, the District of Columbia, or a state, province or territory of ~~Canada or Mexico~~ another country.

SECTION 8. Trans 152.02(12) is renumbered 152.02(14).

SECTION 9. Trans 152.02(12) is created to read:

Trans 152.02(12) "International registration plan" or "IRP" means an agreement among states and provinces to simplify the payment of registration fees by interstate motor carriers.

SECTION 10. Trans 152.02(13) is renumbered 152.02(15).

SECTION 11. Trans 152.02(14) is renumbered 152.02(16) and amended to read:

Trans 152.02(16) "License" means a Wisconsin interstate fuel tax license or, an international fuel tax agreement license or a vehicle registration through the IRP.

SECTION 12. Trans 152.02(15) to (17) are renumbered 152.02(17) to (19).

SECTION 13. Trans 152.02(18) is renumbered 152.02(20) and 152.02(20)(a) to (c), as renumbered, are amended to read:

Trans 152.02(20)(a) ~~Has~~ Having 2 axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms.

(b) ~~Has~~ Having 3 or more axles regardless of weight.

(c) Is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

SECTION 14. Trans 152.02(19) to (22) are renumbered 152.02(23), and (25) to (27), respectively.

SECTION 15. Trans 152.02(21) and (22) are created to read:

Trans 152.02(21) "Reciprocal agreement" means an agreement the department enters with another state under s. 341.45(2), Stats., under which the department may waive all or any part of the requirements of s. 341.45, Stats., upon those who use motor vehicle or alternative fuels.

(22) "Reciprocity agreement" means an agreement that the department enters with another state under s. 341.41, Stats., or with an Indian tribe or band under s. 341.409, Stats., under which the department may exempt vehicles from certain registration requirements.

SECTION 16. Trans 152.02(23) and (24) are renumbered 152.02(28) and (29) and amended to read:

Trans 152.02(28) "Revocation" means the withdrawal of fuel tax license or IRP registration and operating privileges by the department.

(29) "Suspension" means the temporary removal of privileges granted to the licensee or registrant by the department.

SECTION 17. Trans 152.02(24) is created to read:

Trans 152.02(22) "Registrant" means a person, firm or corporation in whose name or names a vehicle is properly registered for IRP purposes.

SECTION 18. Trans 152.02(25) is renumbered 152.02(30) and amended to read:

Trans 152.02(30) "Total distance" means all miles or kilometers traveled during the reporting period by every qualified motor vehicle or apportionable vehicle in the licensee's fleet regardless of whether the miles or kilometers are considered taxable or nontaxable.

SECTION 19. Subchapter I (title) is created to read:

SUBCHAPTER I

IFTA

SECTION 20. Trans 152.03 is renumbered 152.04.

SECTION 21. Trans 152.04 is renumbered 152.05 and, as renumbered, 152.05(1) is amended to read:

Trans 152.05(1) LICENSE REQUIRED. No person who purchases or obtains motor fuel or alternative fuel outside this state may operate a qualified motor vehicle in this state unless the person holds a valid Wisconsin interstate fuel tax license, ~~holds a~~ valid license issued under the international fuel tax agreement, ~~or holds a~~ valid temporary fuel tax trip permit or has the requirement waived under a reciprocal

agreement, or is entering or leaving Wisconsin to have or after having had special equipment, or a body constructed or installed, or for repair.

SECTION 22. Trans 152.05 to 152.08 are renumbered 152.06 to 152.08 and 152.13, and Trans 152.13(1), (2)(intro.), (3) and (4)(title), as renumbered, are amended to read:

Trans 152.13(1) AUDIT. The department may conduct such audits that it deems necessary to determine the adequacy of the taxes or fees paid under this chapter. All records described in this chapter shall be made available to the department at its request.

(2) AUDITOR EXPENSES. (intro.) ~~In the event that~~ If the records of an applicant, a licensee for license or a licensee's records registrant are not made available to the department in Wisconsin, the department shall require the applicant, ~~or licensee or~~ registrant to reimburse the department for actual and necessary expenses plus wages pursuant to the appropriate state compensation plan or applicable labor agreement. The actual and necessary expenses charged include the following:

(3) ASSESSMENTS. (a) The department may, by field or office audit, determine the fuel use tax or registration fees to be paid or refunded to any person. The determination may be made on the basis of facts contained in the reports or upon any other information in the department's possession. The determination may be made on the basis of sampling, whether or not the person being audited has complete records of transactions and whether or not the person being audited consents. The department may examine and inspect books, records, memoranda and property of any person in order to verify the tax liability of that person or another person. The department may subpoena any person to give testimony under oath before it and to produce whatever

books, records or memoranda are necessary in order to enable the department to verify the tax liability of that person or another person. The determination by the department shall be presumed to be correct. If that determination is challenged, the burden of proving its invalidity shall be on the person challenging it.

(b) If any person fails to make records available upon proper request or if any person fails to maintain records from which the true liability may be determined, the department may assess a tax or registration fee based upon the department's estimation of the tax or registration fee liability. The department may make an estimate from information previously furnished by the person, if available, may make an estimate based upon 4 miles per gallon, and any other pertinent information that may be available to the department. The assessment made by the department pursuant to this procedure shall be presumed to be correct, and in any case where the validity of the assessment is drawn in question, the burden shall be on the person to establish by a fair preponderance of evidence that the assessment is erroneous or excessive.

(b) (c) In the event that a person fails, neglects or refuses to file a tax report when due, the department shall, on the basis of the best information available to it, determine the tax or fee liability and shall, after adding the appropriate penalties and interest, serve the assessment upon the person in the same manner as an audit assessment.

(5)(title) NOTICE OF ACTION.

SECTION 23. Trans 152.09 is renumbered 152.14 and Trans 152.14(2), as renumbered, is amended to read:

Trans 152.14(2) **FORMAT.** The petition for redetermination shall be written, preferably typed, on only one side of plain white paper 8 1/2 inches wide by 11 inches long. This request shall set forth clearly and concisely the specific grievances grievance

to the action, including a statement of the relevant facts and propositions of law upon which the grievance is based. Each request shall be signed by the taxpayer or a duly authorized representative.

SECTION 24. Trans 152.14(7) is created to read:

Trans 152.14(7) FURTHER APPEAL. Any person who has filed a petition for determination with the department and who is aggrieved by the redetermination of the department may, within 30 days after the redetermination but not thereafter, file a petition for review of the action of the department with the division of hearings and appeals.

NOTE: The Division of Hearings and Appeals mailing address is 5005 University Avenue, Suite 201, Madison, Wisconsin 53705-5400. See also ch. HA 1, Procedure and Practice for Contested Cases.

SECTION 25. Trans 152.095 is created to read:

Trans 152.095 SUCCESSOR LIABILITY. (1) GENERAL. If any licensee liable for any amount of tax and interest under this subchapter sells the licensee's business, substantially all the assets of the business or quits the business, the licensee's successor shall withhold a sufficient amount of the purchase price to cover such amount until the former licensee produces a receipt from the department that it has been paid or a certificate stating that no amount is due. If any taxes and interest are due, the licensee's successor is personally liable for the payment of the amount required to be withheld to the extent of the purchase price.

(2) DEFINITIONS. In this section:

(a)1. "Successor" includes any of the following:

a. A purchaser or assignee of a business or assets of a business.

b. A creditor, including a financial institution, that actually operates the business or part of the business which has been voluntarily surrendered by a delinquent debtor in full or partial liquidation of the debt.

2. "Successor" does not include:

a. A surviving joint tenant where the business or assets passes by law to the remaining joint tenant.

b. A financial institutional or mortgagee who forecloses on a loan to a licensee owing delinquent tax.

c. A personal representative, special administrator or the licensee's estate.

(b) "Purchase price" includes all of the following:

1. Consideration paid for tangible personal property and for intangibles such as leases, licenses and good will.

2. Fair market value or property received for tangible personal property and for intangibles such as leases, licenses and good will.

3. Debts assumed by the purchaser, or canceled by a creditor.

(3) EXTENT OF LIABILITY. (a) If there is no purchase price, there shall be no successor's liability.

(b) A successor shall be liable to the extent of the purchase price.

(c) A successor shall be liable only for the amount of tax and interest and not for penalties. The successor's liability shall not bear interest after the purchase date.

(d) A successor's liability is determined by law and may not be altered by agreements or contracts between the buyer and the seller.

(4) PROCEDURES FOR PURCHASERS. (a) A purchaser shall withhold a sufficient amount from the purchase price to cover any fuel use tax and interest liability.

(b) The purchaser shall submit a written request to the department for a clearance certificate. The letter requesting the certificate shall include the licensee's name, business name and license number, if known, of the prior operator. All fuel use tax reports for all periods shall be filed with the department before it may issue the certificate.

(c) The department has 60 days from the date it receives the request for clearance certificate or from the date that the former owner makes its records available, whichever is later, but no later than 90 days after it receives the request, to ascertain the amount of fuel tax liability, if any. The department shall, within these periods, issue any either of the following:

1. A clearance certificate.
2. A notice of fuel use tax liability to the successor, which shall state the amount of tax and interest due before a clearance certificate can be issued.

(d) The department's failure to mail the notice within the 90 day period under par. (c) shall release the purchaser from any further liability.

(5) DEPARTMENT'S COLLECTION PROCEDURES. (a) The department shall first direct collection actions against a licensee who sells the licensee's business, supplies or equipment.

(b) Action against the successor may not be commenced prior to an action against the predecessor unless the predecessor has no ability to pay or it appears that a delay would jeopardize collection of an amount due.

SECTION 26. Trans 152.10 is renumbered 152.15 and amended to read:

Trans 152.15 REVOCATION. If an assessed tax or fee has not been paid when due and the person has not filed a written appeal within 30 days of the notification of

action or audit finding, that tax or fee becomes delinquent. A notice of delinquency and revocation shall be sent to the last known address of the licensee or registrant advising of the immediate revocation of fuel tax licensing or IRP registration privileges. A license may also be revoked if the licensee fails to comply substantially with the provisions of this chapter or the provisions of the IFTA or IRP. An appealable notice of revocation shall be mailed to the licensee's or registrant's mailing address of record. If the appeal is not filed within 30 days, the revocation shall be final and conclusive. A license or registrant's licensing privileges shall remain revoked until the reason for the revocation has been removed. In addition, the department may revoke, suspend or refuse any registration, certificate or permit issued under the authority of the department upon revocation of a person's fuel tax or IRP licensing privileges.

SECTION 27. Subchapter II (title) is created to read:

SUBCHAPTER II

IRP

SECTION 28. Trans 152.10 and 152.105 are created to read:

Trans 152.10 INTERNATIONAL REGISTRATION PLAN. Under the authority of s. 341.405, Stats., Wisconsin became a member of the international registration plan. The IRP is an agreement among states and provinces to simplify the payment of registration fees by interstate motor carriers. The IRP reduces the paperwork and compliance burdens for the motor carrier industry. The provisions of the international registration plan in effect on October 1, 1996, and those subsequently ratified by this state, are incorporated by reference.

NOTE: Wisconsin became a member of the International Registration Plan effective January 1, 1978. A copy of the plan is on file at the offices of the Revisor of Statutes and the Secretary of State, and may be ordered from the Wisconsin

Trans 152.105 REGISTRATION REQUIRED. No person may operate an apportionable vehicle in this state unless at the time of operation the vehicle is registered under the IRP, is issued a valid vehicle registration trip permit, is exempt under a reciprocity agreement, or is entering or leaving Wisconsin to have or after having had special equipment, or a body constructed or installed, or for repair as provided by s. 341.40, Stats.

SECTION 29. Trans 152.11 is renumbered 152.09.

SECTION 30. Trans 152.11, 152.12, and 152.123 to 152.128 are created to read:

Trans 152.11 RECORDS REQUIREMENTS. (1) **DISTANCE RECORDS.** All registrants shall maintain detailed distance records on an individual vehicle basis. Such records shall contain all of the following:

- (a) Actual distance travelled.
- (b) Distance summaries for each vehicle for each jurisdiction in which the vehicle operated.
- (c) Summaries of the total distance operated in all jurisdictions for each reporting period.
- (d) Supporting information shall include the following information:
 - 1. Date of trip, both starting and ending.
 - 2. Trip origin and destination.
 - 3. Route of travel.
 - 4. Beginning and ending odometer or hubodometer reading of the trip.
 - 5. Total trip distance.

6. Distance by jurisdiction.
7. Unit number or vehicle identification number.
8. Vehicle fleet number.
9. Registrant's name.

(2) **ELECTRONIC RECORDS AND RECORD KEEPING.** On-board recording devices, satellite tracking systems, or other electronic data recording systems may be used in lieu of or in addition to handwritten detailed distance records for record keeping purposes. If a registrant or licensee exercises this option, any device or electronic system used in conjunction with a device shall meet the requirements specified in s. Trans 152.11(1), unless waived by the department. Other equipment monitoring devices, such as those that transmit or may be interrogated as to vehicle location or travel, may be used to supplement or verify handwritten or electronically-generated detailed distance records.

Trans 152.12 RECORDS RETENTION PERIOD. Registrants shall retain the records for an application for apportionment registration required by s. Trans 152.11 for 5½ years. Failure to timely provide records demanded for the purpose of audit extends the statute of limitations for assessment of additional tax by the department until 9 months after the records are provided. Successive failures to adequately respond to a demand for records relate back to the first demand. The record retention period is extended indefinitely by refusal to provide documents.

Trans 152.123 INADEQUATE RECORDS PENALTY. If any person fails to make the records required under s. Trans 152.11 available upon proper request or if any person fails to maintain adequate required records, the department may compute and

assess upon the registrant an inadequate records penalty in addition to other penalties, taxes and fees. The IRP penalty assessment shall be computed as follows:

(1) Upon the registrant's first refusal to make the required records available upon proper request or upon the department's first determination of inadequate maintenance of records, a penalty equal to 20% of the total registration fee for the period under review.

(2) If the registrant was previously assessed an inadequate record penalty, then upon the registrant's refusal to make the required records available upon proper request or upon the department's determination of inadequate maintenance of records, a penalty equal to 50% of the total registration fee for the period under review.

(3) If the registrant was previously assessed more than one inadequate record penalty, then upon the registrant's refusal to make the required records available upon proper request or upon the department's determination of inadequate maintenance of records, a penalty equal to 100% of the total registration fee for the period under review.

Trans 152.124 SPECIAL REGISTRATION PERIOD. (1) The department may require that any vehicle eligible for registration under the IRP be registered according to a monthly series system of registration prescribed by this section.

(2) There are established 12 registration periods, each to be designated by a calendar month and to start on the first day of such month and end on the last day of the 12th month from the date of commencement. The department shall administer the monthly series system of registration to distribute the work of registration throughout the calendar year.

(3) All vehicles subject to registration under the monthly series system under this section shall be registered by the department for a period of 12 consecutive calendar months, except as follows:

(a) If the registrant holds IRP registration plates which were removed from a vehicle and the plates were issued under the monthly series system, the department shall register a replacement vehicle of the same type and gross weight which is the subject of the application for the remainder of the unexpired registration period.

(b) If the registrant does not hold current IRP registration plates under the circumstances described in par. (a) and the application is an original rather than a renewal application, the department may register the vehicle which is the subject of the application for such period or part of a period as the department determines will help to equalize the registration and renewal workload of the department.

(4) When the department initially implements the monthly series registration system under this section, it may provide for renewal registration periods of not less than 6 months nor more than 18 months. The fees under this subsection shall be assessed according to the length of the registration periods.

Trans 152.125 PERMANENT IRP PLATES. (1) The department may issue permanent registration plates to vehicles registered under the auspices of the IRP.

(2) The department shall charge a fee of \$3.00 to cover the cost of issuance of each plate issued under the IRP as specified in s. 341.405(2), Stats.

(3) The department shall charge a fee of \$3.00 to cover the cost of issuance of each cab card issued under the IRP as specified in s. 341.405(2), Stats.

Trans 152.126 DISPLAY OF IRP PLATES. (1) The department may issue one registration plate to each vehicle registered under the auspices of the IRP.

(2) If the vehicle is a truck tractor, road tractor or motor truck, the registration plate shall be attached firmly and rigidly in a horizontal position in a conspicuous place on the front of the vehicle.

(3) If the vehicle is a semitrailer or trailer, the registration plate shall be attached firmly and rigidly in a horizontal position in a conspicuous place on the back of the vehicle.

(4) The plate shall at all times be maintained in a legible condition and shall be so displayed that it can be readily and distinctly seen and read.

(5) Any peace officer may require the proper display of a plate pursuant to this section.

Trans 152.128 PENALTIES. Persons who own or operate apportionable vehicles which are not in compliance with the requirements of subch. II may be subject to the penalties under s. 85.16, Stats.

SECTION 31. Subchapter III (title) of chapter Trans 152 [precedes Trans 152.13] and Trans 152.16 are created to read:

SUBCHAPTER III

AUDITS, ASSESSMENTS AND APPEALS

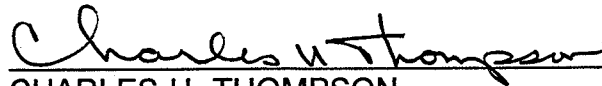
Trans 152.16 JEOPARDY ASSESSMENT. Before any tax or fee becomes due, if the department has reason to believe that any licensee or registrant, including former registrants or licensees, intends or is likely to evade or attempt to evade payment of the tax or fee when due, or intends or is likely to convey, dispose of, or conceal his or her property or abscond from the state, or do any other act which would render the state insecure in the collecting the tax or fee when due, the department may demand payment forthwith of all taxes and fees accrued by the licensee or registrant, which shall

immediately become payable and collectible as if delinquent, and the property of the licensee or registrant shall be subject to attachment as provided in s. 78.70, Stats.

(END OF RULE TEXT)

Effective Date. This rule shall take effect on the first day of the month following publication in the Wisconsin Administrative Register as provided in s. 227.22(2), Stats.

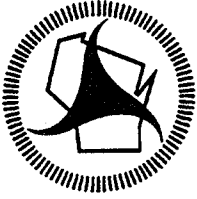
Signed at Madison, Wisconsin, this 24 day of March, 1997.



CHARLES H. THOMPSON

Secretary

Wisconsin Department of Transportation



Wisconsin Department of Transportation

Tommy G. Thompson
Governor

Charles H. Thompson
Secretary

OFFICE OF GENERAL COUNSEL
P. O. Box 7910
Madison, WI 53707-7910

March 25, 1997

Mr. Gary Poulson
Deputy Revisor of Statutes
131 West Wilson Street, Suite 800
Madison, Wisconsin 53703

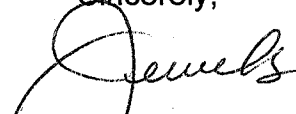
RE: **CLEARINGHOUSE RULE 96-171**

In the Matter of the Adoption of **TRANS 152**, Wisconsin Administrative Code,
relating to **Wisconsin Interstate Fuel Tax and the International Registration
Plan**

Dear Mr. Poulson:

Enclosed for filing, pursuant to s. 227.20, Wis. Stats., is a certified copy of **CR 96-171**, an administrative rule relating to the above-mentioned matter.

Sincerely,


Julie A. Johnson
Paralegal

Enclosures

cc: Gene Kussart
Dorothy Kapke
Jim McDonnell
Roger Cross
Steve Postler

