

**WISCONSIN DEPARTMENT OF REVENUE
DIVISION OF INCOME, SALES, AND EXCISE TAX**

NOTICE OF PROPOSED GUIDANCE DOCUMENTS

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

SUBMITTING PUBLIC COMMENTS

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

DEADLINE FOR SUBMISSION

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

Document Number	Document Title
100193	Regional Transit Authority Fee - Common Questions

State of Wisconsin
Department of Revenue

Regional Transit Authority Fee

All Regional Transit Authorities have been terminated or repealed.

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.

- The *Southeastern Regional Transit Authority* (SERTA) and the *Dane County Regional Transit Authority* are terminated. No taxes or fees were imposed by either authority. The Wisconsin Legislature had created the SERTA, effective July 1, 2009, to replace the Southeastern Wisconsin Regional Transit Authority.

The SERTA was comprised of Kenosha, Milwaukee, and Racine counties.

- The authorization, provided in 2009 Wis. Act 28, to create the *Chequamegon Bay Transit Authority* and the *Chippewa Valley Regional Transit Authority* has been repealed.
- The *Southeastern Wisconsin Regional Transit Authority*, comprised of Kenosha, Milwaukee and Racine counties, imposed a \$2.00 per vehicle rental fee on the lease or rental of Type 1 automobiles in the region, for the period June 1 through June 30, 2009. The fee was collected from the person to whom the passenger car was rented by persons whose primary business was the rental or lease of vehicle without drivers for 30 days or less in the region.

This fee terminated as of July 1, 2009. The Southeastern Wisconsin Regional Transit Authority itself terminated as of October 1, 2009.

Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of February 19, 2020: Section 66.1039 Wis. Stats. (2009).

Laws enacted and in effect after February 19, 2020, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to February 19, 2020, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2) (a), Wis. Stats.

FOR QUESTIONS OR COMMENTS CONTACT:

MS 5-77

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Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

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