



2025 ASSEMBLY BILL 200

April 15, 2025 - Introduced by Representatives GUNDRUM, ARMSTRONG, BILLINGS, BRILL, CALLAHAN, DOYLE, KREIBICH, MOSES, MURPHY, MURSAU, NOVAK, O'CONNOR and SWEARINGEN, cosponsored by Senators FEYEN, JAMES, PFAFF and WANGGAARD. Referred to Committee on Transportation.

1 **AN ACT** *to amend* 78.12 (4) (b) 2.; *to create* 78.12 (4) (b) 1m., 78.12 (4) (b) 1n.
2 and 78.201 of the statutes; **relating to:** applying the motor vehicle fuel tax
3 supplier's administrative allowance to diesel fuel, a motor vehicle fuel tax
4 refund for evaporation losses, and making an appropriation.

Analysis by the Legislative Reference Bureau

Administrative allowance of the motor vehicle fuel tax

Current law allows a motor vehicle fuel supplier to retain as an administrative allowance 1.35 percent of the motor vehicle fuel tax the supplier collects on the first sale of gasoline in this state. This bill allows a motor vehicle fuel supplier to retain the same administrative allowance for the motor vehicle fuel tax the supplier collects on the first sale of diesel fuel in this state.

Retailer refund for motor vehicle fuel evaporation

The bill allows a retailer who sells gasoline, diesel fuel, or both (motor vehicle fuel) in this state to claim a refund equal to 0.5 percent of the state motor vehicle fuel tax paid on the retailer's purchase of the motor vehicle fuel to compensate for motor vehicle fuel stored on site that is lost by shrinkage or evaporation. A claim for a refund under the bill must be made to the Department of Revenue no later than 12 months after the date on which the retailer purchased the motor vehicle fuel and must be accompanied with invoices prepared by the motor vehicle fuel supplier or a

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list of purchases prepared by the retailer. Prior to 2019, the state provided such refunds to compensate gasoline retailers for shrinkage and evaporation losses.

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:

SECTION 1. 78.12 (4) (b) 1m. of the statutes is created to read:

78.12 (4) (b) 1m. Subtract from the amount under subd. 1. an amount equal to 0.0125 multiplied by the number of gallons under subd. 1.

SECTION 2. 78.12 (4) (b) 1n. of the statutes is created to read:

78.12 (4) (b) 1n. Subtract from the amount under subd. 1m. an amount equal to 0.001 multiplied by the number of gallons under subd. 1.

SECTION 3. 78.12 (4) (b) 2. of the statutes is amended to read:

78.12 (4) (b) 2. Multiply the number of gallons under subd. ~~1.~~ 1n. by the rate published under s. 78.015 as increased under s. 78.017.

SECTION 4. 78.201 of the statutes is created to read:

78.201 Refund to retailers. (1) Any retail dealer who operates a service station, store, garage, or other place of business within this state for the retail sale of motor vehicle fuel from that place of business who has paid the tax imposed under s. 78.01 on the motor vehicle fuel received into storage at that place of business may claim a refund to cover motor vehicle fuel shrinkage and evaporation losses in an amount equal to 0.5 percent of the tax imposed under s. 78.01 on the purchase of the motor vehicle fuel.

(2) Subject to the requirements and limitations provided in this section, a retail dealer shall receive the refund under this section if the retail dealer files a

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1 claim with the department no later than 12 months after the date on on which the
2 retail dealer purchased the motor vehicle fuel.

3 (3) For purposes of this section, a supplier shall furnish each retail dealer
4 with an invoice prepared at the time of delivering the motor vehicle fuel and the
5 retail dealer shall send that invoice or a list of purchases to the department when
6 filing a claim under this section. The supplier shall ensure that the invoice contains
7 all of the following information:

8 (a) The date of sale.

9 (b) The name and address of the supplier.

10 (c) The name and address of the retail dealer.

11 (d) The number of gallons purchased by the retail dealer and the price per
12 gallon.

13 (e) As a separate item, the amount of the tax imposed under s. 78.01 on the
14 motor vehicle fuel.

15 (4) (a) For purposes of filing a claim under this section, if the retail dealer
16 sends invoices prepared under sub. (3) to the department, the retail dealer shall
17 send a separate invoice for each sale.

18 (b) For purposes of filing a claim under this section, if, instead of sending
19 invoices, the retail dealer sends a list of purchases to the department, the retail
20 dealer shall retain for 4 years the invoices prepared and received under sub. (3) as
21 evidence of those purchases and shall allow the department to inspect the invoices.

22 (5) Upon receiving a claim under this section, the department shall determine
23 the amount of refund due. The department may make such investigation of the
24 correctness of the facts stated in the claim as the department deems necessary. The

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1 department may not deny a claim filed under this section for failure of the invoices
2 or list of purchases submitted by the retail dealer to show the amount of the tax
3 imposed under s. 78.01 on the motor vehicle fuel as a separate item if the
4 department is able to determine the amount of the tax from the information stated
5 on the invoices or list of purchases.

SECTION 5. Initial applicability.

7 (1) This act first applies to motor vehicle fuel taxes due and payable on the
8 effective date of this subsection.

SECTION 6. Effective date.

10 (1) This act takes effect on the first day of the 3rd month beginning after
11 publication.

12 (END)