



States' Biofuels Statutes

STATE OF WISCONSIN

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).

Current through the 2013 Legislative Session of the Wisconsin General Assembly.

71.07. Credits

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(5j) Ethanol and biodiesel fuel pump credit. (a) *Definitions.* In this subsection:

1. "Biodiesel fuel" has the meaning given in s. 168.14(2m)(a).

2. "Claimant" means a person who files a claim under this subsection.

2d. "Diesel replacement renewable fuel" includes biodiesel and any other fuel derived from a renewable resource that meets all of the applicable requirements of the American Society for Testing and Materials for that fuel and that the department of commerce or the department of safety and professional services designates by rule as a diesel replacement renewable fuel.

2m. "Gasoline replacement renewable fuel" includes ethanol and any other fuel derived from a renewable resource that meets all of the applicable requirements of the American Society for Testing and Materials for that fuel and that the department of commerce or the department of safety and professional services designates by rule as a gasoline replacement renewable fuel.

3. "Motor vehicle fuel" has the meaning given in s. 78.005(13).

(b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2007, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under ss. 71.02 and 71.08, up to the amount of the taxes, an amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to install or retrofit pumps located in this state that dispense motor vehicle fuel marketed as gasoline and 85 percent ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as diesel fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow the end user to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

(c) *Limitations.* 1. The maximum amount of the credit that a claimant may claim under this subsection in a taxable year is an amount that is equal to \$5,000 for each service station for which the claimant has installed or retrofitted pumps as described under par. (b).

2. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

3. The department of commerce or the department of safety and professional services shall establish standards to adequately prevent, in the distribution of conventional fuel to an end user, the inadvertent distribution of fuel containing a higher percentage of renewable fuel than the maximum percentage established by the federal environmental protection agency for use in conventionally-fueled engines.

(d) *Administration.* 1. Section 71.28(4)(e) to (h), as it applies to the credit under s. 71.28(4), applies to the credit under this subsection.

2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

The commissioner of administration shall ensure that no less than seventy percent of new purchases for the state vehicle fleet are flexible fuel vehicles that can operate on fuel blended with eighty-five percent ethanol.

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71.28. Credits

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(5j) Ethanol and biodiesel fuel pump credit. (a) *Definitions.* In this subsection:

1. “Biodiesel fuel” has the meaning given in [s. 168.14\(2m\)\(a\)](#).

2. “Claimant” means a person who files a claim under this subsection.

2d. “Diesel replacement renewable fuel” includes biodiesel and any other fuel derived from a renewable resource that meets all of the applicable requirements of the American Society for Testing and Materials for that fuel and that the department of commerce or the department of safety and professional services designates by rule as a diesel replacement renewable fuel.

2m. “Gasoline replacement renewable fuel” includes ethanol and any other fuel derived from a renewable resource that meets all of the applicable requirements of the American Society for Testing

and Materials for that fuel and that the department of commerce or the department of safety and professional services designates by rule as a gasoline replacement renewable fuel.

3. “Motor vehicle fuel” has the meaning given in [s. 78.005\(13\)](#).

(b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2007, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under [s. 71.23](#), up to the amount of the taxes, an amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to install or retrofit pumps located in this state that dispense motor vehicle fuel marketed as gasoline and 85 percent ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as diesel fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow the end user to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

(c) *Limitations.* 1. The maximum amount of the credit that a claimant may claim under this subsection in a taxable year is an amount that is equal to \$5,000 for each service station for which the claimant has installed or retrofitted pumps as described under par. (b).

2. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

3. The department of commerce or the department of safety and professional services shall establish standards to adequately prevent, in the distribution of conventional fuel to an end user, the inadvertent distribution of fuel containing a higher percentage of renewable fuel than the maximum percentage established by the federal environmental protection agency for use in conventionally-fueled engines.

(d) *Administration.* 1. Subsection (4)(e) to (h), as it applies to the credit under sub. (4), applies to the credit under this subsection.

2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

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71.47(5J). Credits

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(5j) Ethanol and biodiesel fuel pump credit. (a) *Definitions.* In this subsection:

1. “Biodiesel fuel” has the meaning given in [s. 168.14\(2m\)\(a\)](#).

2. “Claimant” means a person who files a claim under this subsection.

2d. “Diesel replacement renewable fuel” includes biodiesel and any other fuel derived from a renewable resource that meets all of the applicable requirements of the American Society for Testing and Materials for that fuel and that the department of safety and professional services designates by rule as a diesel replacement renewable fuel.

2m. “Gasoline replacement renewable fuel” includes ethanol and any other fuel derived from a renewable resource that meets all of the applicable requirements of the American Society for Testing and Materials for that fuel and that the department of safety and professional services designates by rule as a gasoline replacement renewable fuel.

3. “Motor vehicle fuel” has the meaning given in [s. 78.005\(13\)](#).

(b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2007, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under [s. 71.43](#), up to the amount of the taxes, an amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to install or retrofit pumps located in this state that dispense motor vehicle fuel marketed as gasoline and 85 percent ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as diesel fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow the end user to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

(c) *Limitations.* 1. The maximum amount of the credit that a claimant may claim under this subsection in a taxable year is an amount that is equal to \$5,000 for each service station for which the claimant has installed or retrofitted pumps as described under par. (b).

2. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

3. The department of safety and professional services shall establish standards to adequately prevent, in the distribution of conventional fuel to an end user, the inadvertent distribution of fuel containing a higher percentage of renewable fuel than the maximum percentage established by the federal environmental protection agency for use in conventionally-fueled engines.

(d) *Administration.* 1. [Section 71.28\(4\)\(e\) to \(h\)](#), as it applies to the credit under [s. 71.28\(4\)](#), applies to the credit under this subsection.

2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

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