



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 2014 Legislative Session of the Wisconsin General Assembly.

§ 78.75(1m)(a)1. Refund; procedure; claim unassignable

(1) In this section, "invoice" means the top copy and not a carbon copy.

(1m)(a)1. Except as provided under subds. 2. and 2m., a person who uses motor vehicle fuel or an alternate fuel upon which has been paid the tax required under this chapter, for the purpose of operating a taxicab for the transportation of passengers, for the purpose of operating a motorboat exempt from registration as a motor vehicle under s. 341.05(20) on privately owned land or for any purpose other than operating a motor vehicle upon the public highways, shall be reimbursed and repaid the amount of the tax paid upon making and filing a claim if the claim is for the tax on 100 gallons or more.

2. A person who uses motor vehicle fuel or an alternate fuel upon which has been paid the tax required under this chapter for the purpose of operating a snowmobile, as defined under s. 340.01(58a), an aircraft, as defined under s. 78.55(2), or a motorboat, as defined under s. 30.50(6), unless the motorboat is not a recreational motorboat, may not be reimbursed or repaid the amount of tax paid.

2m. A person who uses motor vehicle fuel or an alternate fuel upon which has been paid the tax required under this chapter for the purpose of operating an all-terrain vehicle, as defined under s. 340.01(2g), or a utility terrain vehicle, as defined under s. 23.33(1)(ng), may not be reimbursed or repaid the amount of tax paid unless the all-terrain vehicle or utility terrain vehicle is registered for private use under s. 23.33(2)(d) or (2g).

3. Claims under subd. 1. shall be made and filed. The forms shall indicate that refunds are not available for motor vehicle fuel or alternate fuels used for motorboats, except motorboats exempt from registration as motor vehicles under s. 341.05(20) and motorboats that are not recreational motorboats, or motor vehicle fuel or alternate fuels used for snowmobiles and that the estimated snowmobile motor vehicle fuel or alternate fuels tax payments are used for snowmobile trails and areas. The forms shall indicate that refunds are not available for motor vehicle fuel or alternate fuels

used for all-terrain vehicles or utility terrain vehicles unless the vehicle is registered for private use under s. 23.33(2)(d) or (2g) and shall indicate that estimated all-terrain vehicle or utility terrain vehicle motor vehicle fuel or alternate fuels tax payments are used for all-terrain vehicle trails and areas. The forms shall also indicate that refunds are not available for the tax on less than 100 gallons. The department shall distribute forms in sufficient quantities to each county clerk.

(b) Such claim shall be filed not later than 12 months after the date of purchase of the motor vehicle fuel or alternate fuel, or the claim shall not be allowed.

(c) The seller, upon request, shall furnish each purchaser with an invoice prepared at the time of delivery, and the purchaser shall send that invoice or a list of purchases to the department when making a claim for refund. The invoice shall contain the following information: date of sale; name and address of seller; name of purchaser, which name must be the name of the claimant; number of gallons purchased; the type of fuel; the purchase price; and the amount of Wisconsin motor vehicle fuel or alternate fuels tax as a separate item. If the purchaser sends invoices to the department, the purchaser shall send a separate invoice for each sale and delivery, and the invoice shall be legibly written and shall comply with the foregoing requirements. If the purchaser sends a list of purchases to the department, the purchaser shall retain for 4 years the invoices that are evidence of those purchases and allow the department to inspect them. The claim shall state whether or not the applicant owns an automobile or truck or any other motor-driven machinery or appliance which consumes motor vehicle fuel or an alternate fuel; the total number of gallons of motor vehicle fuel or alternate fuel purchased; the number of gallons of such motor vehicle fuel or alternate fuel purchased on which refund is claimed; a detailed statement of the consumption of such motor vehicle fuel or alternate fuel on which a refund is claimed, describing the machinery, equipment or appliance in which consumed, giving the serial or manufacturer's number of the motor and the approximate number of gallons consumed in each; or if such fuel were not consumed in any such machinery, equipment or appliance, then a description of the purposes for which the fuel was consumed with the approximate number of gallons consumed for each purpose; a statement whether or not deduction has been made for motor vehicle fuel or alternate fuels consumed in applicant's automobile or truck; and such other information as the department deems necessary.

(e) On the filing of a claim under par. (a), accompanied by the invoice or list of purchases, the department shall determine the amount of refund due. The department may make such investigation of the correctness of the facts stated in such claim as it deems necessary and may require a claimant to submit records to substantiate the claim. When the department has approved such claim, it shall reimburse the claimant out of the moneys collected under this chapter to be used for carrying out this

section. No refund shall be claimed by or allowed to any person on account of any motor vehicle fuel or alternate fuel carried from this state in the ordinary fuel tank of a motor vehicle.

(f) The penalty provided in this chapter for presenting a false or fraudulent statement shall be printed in full on the claim form.

(2) The right of any person to a refund under this section shall not be assignable and the application for a refund shall be made by the same person who purchased the motor vehicle fuel or alternate fuel as shown in the invoice by the person selling the same, and by no other person, and the proceeds or amount of such refund as determined by the department shall be paid to the person whose name appears on the seller's invoice and to no other person.