

MOTOR VEHICLE FUEL, ALTERNATE FUELS, & GENERAL AVIATION FUEL TAX

GENERAL TOPICAL INDEX – UPDATED TO 5/1/23

To Wisconsin Statutes, Administrative Rules, Wisconsin Tax Bulletins, IS&E Publications, and Attorney Generals' Opinions

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
A				
Adjustments, audits	78.80			
use of sampling			97-16	
Administration authority.....	78.79			
Agricultural equipment				
agricultural commercial motor vehicle (Ag-CMV)			P307	
motor fuel defined				
motor vehicle fuel defined	78.005(12)			
refunds.....	78.75		219-16	
special fuel defined				
Air carrier company defined	76.02(5a), 78.55(1).....			
Aircraft defined	78.55(2).....			
Airport hydrant system, imposition of fuel tax	78.07(1), (1a), (3).....		180-24	
Alternate fuels			83-18	
annual adjustment	78.405		104-37, 146-7	
basis of tax	78.40(1)			
bond requirements	78.49(9)			
bulk sales authorization	78.40(1)			
business tax registration	78.48(1).....		93-15, 95-9	
collection and payment of tax.....	78.40(1)			
computation of tax.....	78.49(3)			
dealer, defined	78.39(2)			
definition, alternate fuels.....	78.39(1).....		83-18	
discontinuance of business	78.50(1)			
exemption				
U.S. government.....	78.40(2)(a)			
urban mass carrier	78.40(2)(c)			
final report	78.50(2)			
license (see "Licenses")				
motor vehicle, defined	78.39(5)			
payment of tax	78.49(3)			
due date				
monthly	78.49(1)(a)			
quarterly.....	78.49(1)(b)			
electronic funds transfer (see "Electronic funds transfer (EFT)")				

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
person definition	78.39(5f)			
presumption.....	78.39(5f)			
rate of tax (see "Rate of tax, alternate fuels")				
records	78.66			
reports				
licensed				
monthly.....	78.49(1)(a)			
quarterly.....	78.49(1)(b)			
unlicensed	78.49(2)			
retail sale authorization	78.40(1)			
separate fuel supply tanks	78.52			
supplier, defined	78.39(6)			
time for department to act	78.68(10).....	.....	87-17, 96-21.....	.....
transportation registration.....	78.77			
use, definition	78.39(7)			
user, definition	78.39(3)			
Amnesty.....	.....	.....	43-7, 104-42, 108-1	.....
Antique snowmobiles, registration revised.....	350.12(3)(b)			
Appeal procedure - floor tax	78.22(3).....			
Appeals	78.69 .....	.....	73-27	
Assessments				
estimated	78.68(9).....			
field audit authority	78.80			
interest.....				
delinquent (18%).....	78.68(2).....	.....	56-33	
overpaid taxes (9%).....	78.68(1).....	.....	56-33	
underpaid taxes (12%).....	78.68(1).....	.....	56-33	
office audit authority	78.80 .....	.....	
penalties				
late filing fee (\$10.00)	78.68(2).....	.....	56-33	
negligence				
failure to file (5% per month)	78.68(4).....	.....	56-33	
false or fraudulent return (50%).....	78.68(5).....	.....	56-33	
incorrect return (25%).....	78.68(3).....	.....	56-33	
Attachment, writ of.....	78.70(2).....	.....	5-3	
Auditing				
receipt for records.....				
taxpayer to produce records	78.66			
B				
Bad debts				
suppliers and wholesalers	78.01(2s)	4.12	87-18, 90-16	
Basis of tax				
alternate fuels	78.40			
general aviation fuel.....	78.555			

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
motor fuel .....	.....		
floor tax.....	.....		
receipt.....	.....		
motor vehicle fuel	78.01			
floor tax.....	78.22(1)			
receipt.....	78.07	4.10	90-16	
special fuel .....	.....		
use.....	.....		
user's authorization.....	.....		
Biodiesel.....	.....		
Blending				
component part becomes taxable	78.07(4)	4.10	90-16	
definition.....	78.005(2)			
limited manufacturing of alcohol	176.05		15-4	
Bond requirements .....	.....	4.54	90-16	
alternate fuels	78.49(9)			
additional amount.....	78.49(9)(c)			
amount.....	78.49(9)(a)			
continued liability.....	78.49(9)(c)			
release.....	78.49(9)(c)			
general aviation fuel.....	78.57(9)(a)			
additional amount.....	78.57(9)(c)			
amount.....	78.57(9)(a)			
continued liability.....	78.57(9)(c)			
release.....	78.57(9)(c)			
industrial user .....	.....		
motor fuel .....	.....		
additional amount.....	.....		
amount.....	.....		
continued liability.....	.....		
release.....	.....		
motor vehicle fuel	78.11			
additional amount.....	78.11(3)			
amount.....	78.11(1)			
continued liability.....	78.11(4)			
release.....	78.11(2)			
personal guaranty	78.11(1)			
petroleum products shipper	168.12(8)			
additional amount.....	168.12(8)(d)			
amount.....	168.12(8)(a)			
continued liability.....	168.12(8)(c)			
release.....	168.12(8)(c)			
special fuel .....	.....		
additional amount.....	.....		
amount.....	.....		
continued liability.....	.....		
release.....	.....		

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Brokers				
definition.....	.....		
records.....	.....		
registration.....	.....		
reports.....	.....		
Buses				
exemption for urban mass transportation of passengers				
alternate fuels.....	78.40(2)(c)		199-32	
motor fuel.....	.....		
motor vehicle fuel				
diesel fuel.....	78.01(2m)(e)		199-32	
gasoline.....	78.01(2)(d)		199-32	
special fuel.....	.....		
C				
Carriers				
petroleum transporters				
registration.....	78.77			
reports.....	78.78			
Collection				
action to collect tax.....	78.70		5-3	
compromise.....	78.70(1)(e), (f)			
installment agreement.....	78.70(1)(d)			
warrant procedures.....	78.70(1)(a)			
collected taxes - public money				
alternate fuels.....	78.51			
general aviation fuel.....	78.60			
motor fuel.....	.....		
motor vehicle fuel.....	78.15			
petroleum products shipper.....	168.12(9)			
special fuel.....	.....		
collection of tax				
license				
by writ of attachment.....	78.70(2)			
delinquent collection.....	78.70(1)		5-3	
garnishment.....	78.70(3)			
failure to pay.....	78.68(3)			
liens.....	78.71			
payment of tax				
due date.....	.....		59-16	
alternate fuels				
monthly.....	78.49(1)(a)			
quarterly.....	78.49(1)(b)			
general aviation fuel.....	.....		
monthly.....	.....		
quarterly.....	.....		

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
motor fuel				
motor vehicle fuel	78.12(5)	4.75	90-16	
petroleum products shipper	168.125			
special fuel				
monthly			24-19	
quarterly			24-19	
electronic funds transfer (see "Electronic funds transfer (EFT)")				
incorrect amount	78.68(3)			
to whom paid				
alternate fuels	78.49(3)			
general aviation fuel	78.585			
motor vehicle fuel	78.12(5)	4.75	90-16	
under protest	78.69			
post exchanges				
motor fuel				
special fuel				
rate to be collected				
alternate fuels	78.49(3)			
general aviation fuel	78.58(1)(a)			
motor fuel				
motor vehicle fuel				
diesel fuel	78.12(4)(b)			
gasoline	78.12(4)(a)			
petroleum products shipper	168.12(1)			
special fuel				
Compromise	78.70(1)(e), (f)			
Computation of tax				
alternate fuels	78.49(3)			
annual adjustment	78.405		146-7	
general aviation fuel	78.58(1)			
motor fuel				
annual adjustment			33-32, 73-27	
motor vehicle fuel				
annual adjustment	78.015		146-7	
diesel fuel	78.12(4)(b)			
gasoline	78.12(4)(a)			
petroleum products shipper	168.125			
special fuel				
annual adjustment			33-32, 73-27	
Confidentiality of records	78.80(3)	1.11, 1.13	9-6	
Credit card invoices for refunds	78.75(1)(c)			
Criminal penalties	78.73			
acts forbidden	78.73(1)			
attempt to assign license	78.73(3)			
failure to pay	78.73(4)			
failure to report	78.73(4)			
omnibus provision	78.73(5)			

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
selling without a license	78.73(2)			
D				
Dealers defined				
alternate fuels	78.39(2)			
general aviation fuel	78.55(4)			
motor fuel .....	.....		
special fuel .....	.....		
Dealers' records .....	.....		
Deductions				
shrinkage allowance				
motor fuel .....	.....		206-7, 207-12	
motor vehicle fuel				
gasoline	78.12(4)(a) .....	.....	208-12, 214-6.	.....
Definitions				
air carrier company	76.02(5a), 78.55(1)			
aircraft .....	.....		
alcohol	78.005(1) .....	.....	83-13	
alternate fuels	78.39(1)			
alternate fuels dealer	78.39(2)			
alternate fuels user	78.39(3)			
blending	78.005(2) .....	.....	83-13	
broker .....	.....		
bulk plant	78.005(3), 78.09(6), (7) .....	.....	83-14, 183-15	
common motor carrier	194.01(1) .....	.....	184-15, 216-17	
dealer .....	.....		
department	78.64			
alternate fuels	78.39(4)			
motor fuel .....	.....		
motor vehicle fuel	78.005(4)			
special fuel .....	.....		
diesel fuel	78.005(5) .....	.....	83-14	
export	78.005(6) .....	.....	83-14	
file				
alternate fuels	78.39(4m)			
general aviation fuel	78.55(2r)			
motor vehicle fuel	78.005(6m)			
gasoline	78.005(7) .....	.....	83-14	
general aviation fuel	78.55(3)			
general aviation fuel dealer	78.55(4)			
general aviation fuel user	78.55(5)			
import	78.005(8) .....	.....	83-14	
licensee	78.005(9) .....	.....	83-14	
manufacturing	78.005(10) .....	.....	83-14	
mobile machinery and equipment	78.005(11)	4.01	83-14, 90-16	
motor fuel .....	.....	4.01		

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
special fuel .....	.....	4.01		
motor fuel .....	.....		
motor vehicle	78.005(12).....		83-14	
alternate fuels	78.39(5).....			
motor fuel .....	.....		
motor vehicle fuel	78.005(12).....			
special fuel .....	.....		
motor vehicle fuel	78.005(13).....		83-14	
pay				
alternate fuels	78.39(5d).....		145-6	
motor vehicle fuel	78.005(13b).....			
person	78.005(13d).....			
petroleum products	168.03.....			
retail dealer	78.005(13m).....		83-14	
sign				
alternate fuels	78.39(5m).....		145-6	
motor vehicle fuel	78.005(13r).....			
special fuel .....	.....		
special fuel dealer .....	.....		
special fuel user .....	.....		
supplier				
alternate fuels	78.39(6).....			
motor vehicle fuel	78.005(14), 168.01(2).....		83-14 , 144-23	
terminal.....	78.005(15).....		83-15	
terminal operator.....	78.005(16).....		83-15	
transmix	78.005(17).....		83-15	
use.....	78.39(7).....			
wholesaler.....	.....		
wholesaler-distributor.....	78.005(18).....		83-15	
Delinquent taxes				
collection.....	78.70.....		5-3.....	.....
interest.....	.....		.....	.....
floor tax.....	78.22(5).....		5-3	
motor fuel, special fuel, and general aviation fuel .....	.....		
motor vehicle fuel, alternate fuels, and general aviation fuel	78.68(2).....			
Department of Revenue				
administration	78.79.....			
examination of records	78.80(1).....			
hearings.....	78.80(2).....			
rules and regulations (see "Rules and regulations")				
Depository				
general aviation fuel				
payment of tax	78.585.....			
procedure.....	78.585.....			
motor vehicle fuel				
payment of tax	78.12(5).....	4.75.....	90-16	
petroleum products shipper.....	168.125.....			
procedure.....	78.12(5).....	4.75.....	90-16	

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
payment of tax .....	.....		
petroleum products shipper	168.125			
procedure.....	.....		
Diesel exhaust fluid (DEF)				
exempt from sales tax.....	77.54(5)(b)			
not subject to motor vehicle fuel tax	78.005(5)			
Diesel particulate filters (DPF)				
fuel used, not eligible for off-road use refund claim	78.75(1m)(a)1.			
Discontinuance of business.....	.....	4.55	90-16	
alternate fuels.....	78.48(8), 78.50(1)			
general aviation fuel.....	78.57(8), 78.59(1).....			
motor fuel .....	.....		
motor vehicle fuel	78.13(1)			
special fuel .....	.....		
Due date .....	.....		47-6, 59-16, 209-2	
alternate fuels				
licensed				
monthly.....	78.49(1)(a)			
quarterly.....	78.49(1)(b)			
unlicensed	78.49(2)			
exemption certificate annual report (repealed 6-1-94).....	78.12(3m).....			
extension of time	78.67			
general aviation fuel.....	.....		
licensed				
monthly.....	78.58(1)(a).....			
quarterly.....	78.58(1)(b)			
unlicensed	78.58(2).....			
motor fuel .....	.....		
licensed .....	.....		
unlicensed .....	.....		
motor vehicle fuel				
licensed	78.12(2)			
unlicensed	78.12(3)			
person defined	78.55(5p)			
petroleum carriers	78.78			
petroleum products shipper	168.125			
special fuel .....	.....		
licensed				
monthly.....	.....		24-19	
quarterly.....	.....		24-19	
unlicensed .....	.....		

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
E				
Electronic funds transfer (EFT) .....	.....	1.12	111-4 , 115-1 , 121-2 , 130-1 , 220-1	
Estimated assessments	78.68(9)			
Evaporation of motor fuel				
retailer's refund .....	.....		206-7 , 207-12	
wholesaler allowance.....	.....		207-12 , 208-12 , P307	
Evaporation of motor vehicle fuel				
gasoline				
licensee allowance	78.12(4)(a).....	.....	207-12 , 214-6 , P307	.....
retailers refund	78.20		207-12	
Evasion of tax				
prevention of	78.68(9)			
Exemption				
air carrier company	78.62			
certificates valid for 3 years	78.01(2t)		184-15	
dyed diesel fuel	78.01(2p)	4.11	90-16 , P307	
exported motor fuel .....	.....		
exported motor vehicle fuel				
diesel fuel				
licensed	78.01(2m)(a)			
unlicensed	78.01(2m)(g)			
gasoline	78.01(2)(a)			
industrial user .....	.....		
motor fuel for general aviation use.....	.....		62-44	
motor fuel for nonhighway use.....	.....		47-5 , 56-29 , 73-27	
annual report .....	.....		
penalty .....	.....		73-28	
motor vehicle fuel for general aviation use				
gasoline	78.01(2)(f)			
motor vehicle fuel for heating oil use				
diesel fuel.....	78.01(2m)(c)			
motor vehicle fuel for nonhighway use				
diesel fuel (revoked 11-1-97)	78.01(2m)(f)		104-37	
gasoline (revoked 11-1-97) (reinstated 7-1-98).....	78.01(2)(e).....		104-37 , 109-12	
motor vehicle fuel for train use				
diesel fuel.....	78.01(2m)(d)			
Native Americans, not applicable.....	.....		69-34.....	.....
petroleum products inspection fee				
exports	168.12(1r)			
terminal transfer	168.12(1g)			

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
post exchange				
motor fuel .....	.....		
special fuel .....	.....		
reporting .....	.....	4.65	90-16	
sales to U.S. government				
alternate fuels	78.40(2)(a)			
general aviation fuel	78.62			
motor fuel .....	.....		
motor vehicle fuel				
diesel fuel	78.01(2m)(b)			
gasoline	78.01(2)(b)			
special fuel .....	.....		
urban mass transportation				
alternate fuels	78.40(2)(b)			
motor fuel .....	.....		
motor vehicle fuel				
diesel fuel	78.01(2m)(e)			
gasoline	78.01(2)(d)			
special fuel .....	.....		
Exported gasoline				
exemption .....	.....		
licensing .....	.....		
registration of transportation equipment .....	.....		
report				
transporter .....	.....		
wholesaler .....	.....		
Exported motor vehicle fuel				
exemption				
diesel fuel				
licensed	78.01(2m)(a)			
unlicensed	78.01(2m)(g)			
gasoline	78.01(2)(a)			
licensing	78.09			
registration of transportation equipment	78.77			
report				
licensee	78.12(2)			
transporter	78.78			
Extension of time	78.67 .....	.....	.....	.....
F				
Federal government				
exemption				
alternate fuels	78.40(2)(a)			
general aviation fuel	78.62			
motor fuel .....	.....		

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
motor vehicle fuel				
diesel fuel	78.01(2m) (b)			
gasoline	78.01(2)(b)			
special fuel				
Floor tax				
motor fuel				
appeal procedure				
basis of tax				
collection of tax				
computation of tax or refund				
payment of tax				
due date				
rate of tax				
records				
report				
motor vehicle fuel				
appeal procedure	78.22(3)			
basis of tax	78.22(1)			
collection of tax	78.22(1)			
computation of tax or refund	78.22			
payment of tax				
due date	78.22(1)			
rate of tax	78.22(1)			
records	78.66			
report	78.22(3)(b)			
Forms				
alcohol fuel tax (Form MF-205)	78.12(3), 78.49(2)		15-4	
alternate fuels (Form MF-007)	78.49(1)			
applications				
license (Form MF-100)	78.10, 78.48, 78.57(1)			
registration (Form MF-111)	78.77(1)			
general aviation fuel (Form MF-011)	78.58(1)			
certificate of exemption (Form MF-208)	78.555			
motor fuel (Form MF-002)				
certificate of exemption (Form MF-212)			47-5, 56-29	
motor vehicle fuel (Form MF-002)	78.12(2)			
certificate of exemption (Form MF-212)	78.01(2)(e)			
refunds				
non-highway (Form MF-003)	78.75(1m)(a)		14-2	
retailers				
motor vehicle fuel				
gasoline (Form MF-004) repealed 12-31-2019	78.20(1m)			
retailers (Form MF-004) repealed 12-31-2019				
taxicab (Form MF-001)	78.75(1m)(a)			
vendor (MF-012)				
special fuel (Form MF-007)				
certificate of authorization (Form MF-207)		4.53	15-2, 23-1, 90-16	

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
transporters (Form MF-008)	78.78(1)			
G				
Gallons to be reported .....	.....		
alternate fuels	78.49(1)			
general aviation fuel.....	78.58(1)			
motor vehicle fuel	78.12(1)			
Garnishment	78.70(3)			
Gasoline definition (see "Motor fuel")				
General aviation fuel.....			24-18	
basis of tax	78.555			
bond requirements	78.57(9)	4.54	90-16	
business tax registration	78.57(1)		95-9	
collection of tax.....	78.555			
computation of tax.....	78.58(1)			
definitions				
air carrier company	78.55(1)			
aircraft	78.55(2)			
general aviation fuel.....	78.55(3)			
general aviation fuel dealer.....	78.55(4)			
general aviation fuel user.....	78.55(5)			
discontinuance of business	78.57(8)			
exemptions	78.62			
air carrier company	78.62			
U.S. government.....	78.62			
final report	78.59(2)			
license (see "Licenses")				
payment of tax	78.58(3)			
due date			47-6, 59-16	
monthly.....	78.58(1)(a)			
quarterly.....	78.58(1)(b)			
electronic funds transfer (see "Electronic funds transfer (EFT)")				
presumption.....	78.61			
rate of tax.....	78.555			
records	78.66			
reports				
licensed				
monthly.....	78.58(1)(a)			
quarterly.....	78.58(1)(b)			
unlicensed	78.58(2)			
time for department to act	78.68(10)		87-17, 95-36, 96-21	
H				
Highways closed to public travel.....	.....	4.03	90-16	

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
I				
Imported gasoline				
computation of tax.....	.....		
licensing .....	.....		
receipt .....	.....		
registration of transportation equipment .....	.....		
Imported motor vehicle fuel				
computation of tax.....	78.12(4)			
licensing	78.09			
receipt	78.07(3)	4.10	90-16	
registration of transportation equipment	78.77			
Industrial user				
exemption .....	.....		
reports .....	.....		
due dates.....	.....		
Installment agreement.....	78.70(1)(d)			
Interest				
delinquent.....	.....		3-3, 5-3	
floor tax.....	78.22(5)			
motor fuel, special fuel, and general aviation fuel .....	.....		56-33	
motor vehicle fuel, alternate fuels, and general aviation fuel	78.68(2)			
normal and refunds.....	.....		
motor fuel, special fuel, and general aviation fuel .....	.....		56-33	
motor vehicle fuel, alternate fuels, and general aviation fuel... ..	78.68(1)			
Invoices for refund purposes				
credit card	78.75(1)(c)			
original invoice	78.75(1)(c)			
L				
Licenses.....	.....		
alternate fuels	78.47			
application.....	78.48			
bonding	78.48(9)			
dealer defined	78.39(2)			
for each location	78.48(4), (7)			
ownership and name change	78.50(1)			
procedures .....	.....		104-37	
user defined	78.39(3)			
general aviation fuel.....	78.56			
application.....	78.57(1)			
bonding	78.57(9)	4.54	90-16	
dealer defined	78.55(4)			
for each location	78.57(4)			
ownership and name change	78.59(1)	4.55	90-16	

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
procedures			104-37	
user defined	78.55(5)			
industrial user				
application				
bonding				
motor vehicle fuel				
application	78.10			
bonding	78.11			
definition	78.005(13)			
diesel fuel	78.005(5)			
gasoline	78.005(7)			
exporter	78.09(5)			
for each location	78.10(7)			
importer	78.09(1)			
ownership and name change	78.13(1)			
procedures			104-37	
petroleum products shipper	168.12(7)		93-13	
application	168.12(7)			
bonding	168.12(8)			
definition	168.03			
special fuel				
application				
bonding		4.54		
dealer defined				
for each location				
ownership and name change		4.55		
user defined				
wholesaler of gasoline				
application				
bonding		4.54		
definition				
for each location				
ownership and name change		4.55		
permissive licenses				
export				
import				
storage requirement				
validity of prior licenses				
Lien of tax	78.70(1)(b)			
preferred claims	78.71			
M				
Manufacturing				
definition	78.005(10)			
limited manufacturing of alcohol	176.05		15-4	
Measuring withdrawals		4.51	90-16	

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Mobile machinery and equipment				
motor fuel, defined				
motor vehicle fuel, defined	78.005(11)			
special fuel, defined				
Motor equipment, portable		4.01	90-16	
Motor fuel				
basis of tax				
annual adjustment			33-32 , 73-27 , 77-9	
blending				
brokers				
dealer				
definition				
exemption				
exported gallons				
general aviation use			62-44	
nonhighway use			47-5 , 56-29 , 73-27	
post exchange				
U.S. government				
urban mass carrier				
exported fuel (see "Exported gasoline")				
floor tax				
imported fuel (see "Imported gasoline")				
license (see "Licenses")				
manufacturing				
rate of tax				
received			35-4	
refunds				
accidentally destroyed fuels				
not used on highways			14-2	
retailers		4.02		
taxicabs			5-3	
transportation registration				
Motor vehicle				
definition	78.005(12)			
mobile machinery excluded	78.005(11)			
Motor vehicle fuel				
alcohol defined	78.005(1)		83-13	
basis of tax	78.01			
annual adjustment	78.015		104-37 , 146-7	
collection point changed			83-13	
blending	78.005(2)			
bond requirements	78.11			
bulk plant defined	78.005(3)			
business tax registration	78.10(1)		95-9	
computation of tax	78.12(4)			
definition	78.005(13)		83-13	

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
diesel fuel defined	78.005(5) .....	.....	83-14	
misuse of dyed diesel fuel	78.155 .....	.....	87-18	
exemption (see "Exemption")				
exported fuel (see "Exported motor vehicle fuel")				
final report	78.13(2)			
floor tax.....	78.22			
gasoline defined	78.005(7)			
imported fuel (see "Imported motor vehicle fuel")				
license (see "Licenses")				
manufacturing.....	78.005(10)			
payment of tax	78.12(5)			
electronic funds transfer (see "Electronic funds transfer (EFT)")				
rate of tax (see "Rate of tax, motor vehicle fuel")				
received.....	78.07	4.10	90-16	
records	78.66			
refunds				
accidentally destroyed fuels	78.19			
not used on highways.....	78.75			
retailers				
gasoline	78.20			
taxicabs	78.75			
vendors	78.01(2r).....	4.65	90-16	
reports (see "Reports")				
time for department to act	78.68(10).....	.....	87-17 , 95-36 , 96-21	.....
transportation registration.....	78.77			
Municipal taxation prohibited.....	78.82			
N				
Name change .....	.....	4.55	90-16	
alternate fuels	78.50(1)			
general aviation fuel.....	78.59(1).....			
motor fuel. ....	.....		
motor vehicle fuel	78.13(1)			
special fuel .....	.....		
Native Americans .....	.....	.....	69-34 , P405	
Menominee tribe .....	.....	.....	69-34	
other tribes .....	.....	.....	69-34	
O				
Original invoices for refund.....	78.75(1)(c).....			
Ownership change (see "Name change")				

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
P				
Payment under protest	78.69			
Penalties				
action to collect penalties	78.70			
criminal	78.73			
cumulative	78.74			
delinquent tax collection.....	78.70		5-3	
failure to file report.....	78.68(2), 78.78(3).....		9-7, 56-33	
failure to pay tax	78.68(4).....		56-33	
floor tax				
late filing fee.....	78.22(4).....			
penalty	78.22(6).....			
incomplete payment	78.68(3).....		56-33	
incorrect payment.....	78.68(3).....		56-33	
incorrect report.....	78.68(3).....		56-33	
misuse of dyed diesel fuel	78.155		87-18	
negligence				
failure to file (5% per month)	78.68(4).....		56-33	
false or fraudulent return (50%).....	78.68(5).....		56-33	
incorrect return (25%).....	78.68(3).....		56-33	
purchasing tax-free motor fuel after exemption certificate expires.....	78.12(3m).....		73-28	
Personal guaranty				
alternate fuels	78.48(9)			
general aviation fuel.....	78.57(9)			
motor vehicle fuel	78.11(1)			
Personal liability.....	78.70(6).....		83-19, 106-24, 134-26	
Personal renewable fuel producer exemption	78.01(2n)			
Petroleum products inspection fee			93-13, 95-12	
basis of fee	168.12			
bond requirements	168.12(8)			
computation of fee	168.12(1).....		146-7	
definition.....	168.03			
exemptions (see "Exemption")				
license (see "Licenses")				
payment of fee.....	168.125			
electronic funds transfer (see "Electronic funds transfer (EFT)")				
person defined	168.01(2s)			
rate of fee	168.12(1).....		144-23, 146-7	
records	168.13			
reports (see "Reports")				
Post exchanges, sale of fuel to				
motor fuel				
special fuel				

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
Power of attorney	139.38(6)	1.13	9-7, 39-3, 45-3, 102-1	.....
Public depository .....	.....	.....	.....	.....
general aviation fuel	78.585	.....	.....	.....
motor vehicle fuel	78.12(5)	.....	.....	.....
R				
Rate of tax				
alternate fuels	78.40(1), 78.407, 78.49(3)	.....	104-37	.....
general aviation fuel	78.555, 78.58(3) .....	.....	105-3	.....
motor fuel .....	.....	.....	.....	.....
motor vehicle fuel	78.01(1), 78.017, 78.12(4)	.....	104-37	.....
special fuel .....	.....	.....	.....	.....
Records				
brokers .....	.....	.....	.....	.....
confidential status	78.80(3)	1.11	9-6	.....
dealers .....	.....	.....	.....	.....
inspection by department	78.80 .....	.....	39-3	.....
motor vehicle fuel, alternative fuels, and general aviation fuel licensees	78.66	.....	.....	.....
petroleum products shipper	168.13	.....	.....	.....
subpoena power	78.80(2) .....	.....	.....	.....
transporters	78.77(5) .....	.....	.....	.....
wholesalers, special fuel and general aviation fuel license .....	.....	.....	.....	.....
Refunds .....	.....	.....	14-2, 44-4	.....
accidentally destroyed	78.19 .....	.....	.....	.....
all-terrain vehicles - nonrefundable	78.75(1m)(a)2, 3 .....	.....	43-34	.....
application for	78.75 .....	.....	.....	.....
aviation gasoline - nonrefundable	78.555, 78.75 .....	.....	62-44	.....
bad debts				
suppliers and wholesalers	78.01(2s) .....	.....	87-18	.....
claims for refund - income tax provisions apply	78.68(10) .....	.....	87-17	.....
claims, under 100 gallons - nonrefundable	78.75(1m)(a)1 .....	.....	62-44	.....
decedents	78.68(10) .....	.....	180-24	.....
floor tax	78.22(2) .....	.....	.....	.....
forms (see "Forms")				
fuel not used on highways	78.75 .....	.....	.....	.....
interest rates reduced	78.68(1) .....	.....	180-24	.....
invoices	78.75(1)(c) .....	.....	62-44	.....
motorboats .....	.....	.....	43-34, 62-44	.....
commercial - refundable	78.75(1m)(a)2	.....	197-11	.....
recreational - nonrefundable	78.75(1m)(a)2	.....	197-11	.....
not assignable	78.75(2) .....	.....	.....	.....
penalty for false statement	78.73(1)(d), 78.75(1)(f) .....	.....	.....	.....
portable motor equipment .....	.....	4.01	90-16	.....
private right of way .....	.....	4.03	90-16	.....

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
resellers.....	.....	4.02	90-16	
retailers.....	.....		
motor vehicle fuel				
gasoline repealed 12-31-2019	78.20			
snowmobiles - nonrefundable	78.75(1m)(a)2, 3.....		19-5	
subject to use tax.....	.....		110-1, P222	
taxicab.....	78.75(1m)(a)1.....		5-3	
time for department to act	78.68(10).....		87-17, 95-36 ...	
vendor.....	78.01(2r).....	4.65	90-16	
Registration of transporters				
annual re-registration	78.77(1).....			
application	78.77(1).....			
registration changed	78.77(1).....		83-19	
Reports			209-21	
all persons other than licensee				
alternate fuels	78.49(2)			
general aviation fuel.....	78.58(2)			
motor vehicle fuel	78.12(3)			
all persons other than wholesaler .....	.....		
alternate fuels				
contents	78.49(1)			
due date				
monthly.....	78.49(1)(a)			
quarterly.....	78.49(1)(b)			
other than licensee	78.49(2)			
brokers .....	.....		
extension of time	78.67			
failure to file.....	78.68(2).....		9-7	
criminal penalties	78.73(4).....			
final				
alternate fuels	78.50(2)			
general aviation fuel.....	78.59(2).....			
motor fuel .....	.....		
motor vehicle fuel	78.13(2)			
special fuel .....	.....		
forms (see "Forms")				
general aviation fuel				
contents	78.58(1)(a).....			
due date .....	.....		47-6, 59-16	
monthly.....	78.58(1)(a)			
quarterly.....	78.58(1)(b)			
license	78.58(1).....			
other than licensee	78.58(2).....			
incomplete report	78.68(3).....		56-33	
incorrect report.....	78.68(3).....		56-33	
industrial user .....	.....		
due date .....	.....		
motor fuel floor tax.....	.....		

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
motor vehicle fuel				
contents	78.12(2)			
due date				
payment	78.12(5)			
report	78.12(2)			
gallon measurement	78.12(1)			
licensed	78.12(2)			
unlicensed	78.12(3)			
motor vehicle fuel floor tax	78.22(3)(b)			
petroleum products shipper	168.125			
contents	168.125			
due date				
payment	168.125			
report	168.125			
gallon measurement	168.125			
licensed	168.125			
unlicensed	168.125			
special fuel				
contents				
due date			47-6, 59-16	
monthly			24-19	
quarterly			24-19	
license				
other than licensee				
terminal operation	78.12(2)	4.52	90-16	
transporters	78.78(1)			
contents	78.78(2)			
due date	78.78(2)			
wholesaler				
contents				
due date			47-6, 59-16	
gallon measurement				
licensed				
unlicensed				
Returns (see "Reports")				
Rules and regulations	78.79			
S				
Separate schedules		4.52	90-16	
Shrinkage of motor fuel				
retailers, refund repealed 12-31-2019				
wholesaler's allowance			208-12, 214-6	
Shrinkage of motor vehicle fuel				
licensee's allowance				
gasoline	78.12(4)(a)		98-23, 207-12, 208-12, 214-6	

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
retailers, refund				
gasoline repealed 12-31-2019	78.20		207-12	
Special fuel				
annual adjustment			33-32, 73-27	
basis of tax				
bond requirements		4.54		
bulk sales authorization		4.53	15-2, 23-1, 47-6	
collection and payment of tax				
computation of tax				
dealer, defined				
definition, special fuel				
discontinuance of business				
exemption				
post exchange				
U.S. government				
urban mass carrier				
final report				
license (see "Licenses")				
payment of tax				
due date			47-6, 59-16	
monthly				
quarterly				
electronic funds transfer (see "Electronic funds transfer (EFT)")				
presumption				
rate of tax				
records				
reports				
licensed				
monthly			24-19	
quarterly			24-19	
unlicensed				
retail sale authorization			47-6	
separate fuel supply tanks				
transportation registration				
use, definition				
user, definition				
Statute of limitation	78.68(10)		73-27, 95-36, 96-21, 97-16	
Subpoena power (see "Records")				
T				
Tax number, assignment and use		4.50	90-16	
Taxability				
alternate fuels	78.40(1)			
general aviation fuel	78.555			
motor fuel				

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
motor vehicle fuel	78.01(1)			
received gasoline			35-4	
received motor vehicle fuel.....	78.07	4.10	90-16	
special fuel				
Terminal operation				
emergency provision				
manifest preparation	78.77(2)	4.50, 4.51	90-16	
receipts	78.07(1)	4.10	90-16	
reports	78.12(2), (3)	4.52	90-16	
withdrawal				
Theft of tax monies				
alternate fuels	78.51			
general aviation fuel.....	78.60			
motor fuel				
motor vehicle fuel	78.15			
special fuel				
Transfer of license - forbidden		4.55	90-16	
alternate fuels	78.48(6)			
general aviation fuel.....	78.57(6)			
motor fuel				
motor vehicle fuel	78.10(6)			
special fuel				
transporters	78.77			
Transporters				
registration.....	78.77		83-19	
reports	78.78			
due date	78.78(2)		87-18	
U				
Urban mass transportation companies				
exemption				
alternate fuels	78.40(2)(c)		199-32	
motor fuel				
motor vehicle fuel				
diesel fuel	78.01(2)(d)		199-32	
gasoline	78.01(2m)(e)		199-32	
special fuel				
Use				
alternate fuels				
definition	78.39(3), (7)			
general aviation fuel				
definition	78.55(5)			
special fuel				
definition				

	Statute (April 1, 1994 and Thereafter)	Adm. Rule	Tax Bulletin and Publication (P)	AGO (A)
V				
Vegetable oil .....	.....	.....
Voluntary disclosure .....	.....	.....
W				
Warrant procedure	78.70(1)(a).....	.....	5-3	
Wholesaler				
basis of tax .....	.....		
bond requirements .....	.....	4.54		
collection of tax.....	.....		
computation of tax.....	.....		
definition.....	.....		
discontinuance of business .....	.....		
exported fuel.....	.....		
final report .....	.....		
license (see "Licenses")				
payment of tax .....	.....		
price to include tax.....	.....		
rate of tax.....	.....		
received gasoline .....	.....		35-4	
records .....	.....		
reports .....	.....		
licensed .....	.....		
unlicensed .....	.....		
separate schedules.....	.....	4.52	90-16	
storage				
exception to minimum capacity .....	.....		
minimum capacity.....	.....		

ADDENDUM

To Motor Vehicle Fuel, Alternate Fuels and General Aviation Fuel Tax General Topical Index

Attorney Generals' Opinions

There are no Attorney Generals' Opinions currently being used to administer the motor vehicle fuel, alternate fuels and general aviation fuel tax laws.

GENERAL TOPICAL INDEX STRUCTURE

The Topical Index is designed to help you find reference material on a given subject of tax law administered by the Wisconsin Department of Revenue's Income, Sales, and Excise Tax (IS&E) Division.

The Topical Index includes the references listed below. The references are included in each of the tax sections, unless noted otherwise.

Statute:

Wisconsin Statutes, including all Wisconsin laws enacted as of August 1, 2024.

Adm. Rule:

Wisconsin Administrative Rules adopted as of August 1, 2024.

Tax Bulletin:

Wisconsin Tax Bulletins (WTBs) published by the IS&E Division as of August 1, 2024. Numbers in this column refer to the issue number of the WTB, which appears in the upper part of each Bulletin, and to the page number. (Example: "191-9" is the October 2015 WTB, issue number 191, page 9.)

Publication (P):

Publications published by the IS&E Division as of August 1, 2024. Publications are noted by the prefix P in front of the number of the publication.

Fact Sheet (FS):

Fact sheets published by the IS&E Division as of August 1, 2024. Fact sheets are noted by the prefix FS in front of the number of the fact sheet.

AGO (A):

Relevant Attorney Generals' Opinions as of August 1, 2024. A listing of these opinions can be found as an addendum following the index for each type of tax.