

A “dry cleaning facility” means a facility that dry cleans apparel or household fabrics for the general public other than:

- 1) Coin-operated facilities.
- 2) Facilities located on U.S. military installations.
- 3) Industrial laundries.
- 4) Commercial laundries.
- 5) Linen supply facilities.
- 6) Facilities located at a prison or other penal institution.
- 7) Facilities located at a nonprofit hospital or at a nonprofit health care institution.
- 8) Facilities located on property owned by the U.S. government or by Wisconsin.

The Department of Revenue will mail a form on which to apply for this license to each dry cleaning facility of which the department is aware by December 15.

b. *Dry Cleaning Solvents Fee*

A fee of \$5 per gallon of perchloroethylene sold, and \$0.75 per gallon of a hydrocarbon-based solvent sold, is imposed on each person who sells a dry cleaning solvent to a dry cleaning facility. The fees for the previous three months are due on January 25, April 25, July 25, and October 25 of each year.

c. *Inventory Fee*

A fee of \$5 per gallon of perchloroethylene, and \$0.75 per gallon of a hydrocarbon-based solvent, possessed on October 14, 1997 is imposed on each dry cleaning facility. The fee is due November 13, 1997.

The fees collected under subch. XII will all be deposited by the department in the “dry cleaner environmental response fund” established under sec. 25.48, Wis. Stats. Subchapter XII does not apply after June 30, 2032.

H. Rental Vehicle Fee

1. **State Rental Vehicle Fee Created** (1997 Act 27, amend ch. 77(title) and create sec. 25.40(1)(bm) and subch. XI of ch. 77, effective April 1, 1998.)

General Imposition

- a. A 3% fee is imposed on the rental of the following, by establishments primarily engaged in the short-term rental of vehicles without drivers, for a period of 30 days or less:

- Type 1 automobiles, as defined in sec. 340.01(4)(a), Wis. Stats.
- Station wagons, as defined in sec. 340.01(61), Wis. Stats.
- Motor trucks, as defined in sec. 340.01(34), Wis. Stats.
- Road tractors, as defined in sec. 340.01(53), Wis. Stats.
- Truck tractors, as defined in sec. 340.01(73), Wis. Stats.
- Semitrailers, as defined in sec. 340.01(57), Wis. Stats.
- Trailers, as defined in sec. 340.01(71), Wis. Stats.
- Motor buses, as defined in sec. 340.01(31), Wis. Stats.
- Mobile homes, as defined in sec. 340.01(29), Wis. Stats.
- Motor homes, as defined in sec. 340.01(33m), Wis. Stats.
- Camping trailers, as defined in sec. 340.01(6m), Wis. Stats.

- b. A 5% fee is imposed on the rental of limousines.

“Limousine” means a passenger automobile that has a capacity of 10 or fewer

persons, excluding the driver, that has a minimum of 5 seats behind the driver; that is operated for hire on an hourly basis under a prearranged contract for the transportation of passengers on public roads and highways along a route under the control of the person who hires the vehicle and not over a defined route.

“Limousine” does not include taxicabs, hotel or airport shuttles or buses, buses employed solely in transporting school children or teachers, vehicles owned and operated without charge or remuneration by a business entity for its own purposes, vehicles used in car pools or van pools, public agency vehicles that are not operated as a commercial venture, vehicles operated as part of the employment transit assistance program under sec. 106.26, Wis. Stats., ambulances, or any vehicle that is used exclusively in the business of funeral directing.

The renter shall collect the fee from the person to whom the vehicle is rented.

Exemptions

The following exemptions apply to the rental of items listed in Part a. of “General Imposition” above:

- Rerentals
- Rentals as a service or repair replacement vehicle

The following exemptions apply to the rental of items listed in both Parts a. and b. of “General Imposition” above:

- Rentals to the federal government
- Rentals to a Wisconsin governmental unit, including a Wisconsin county, city, village, town, public school, or school district
- Rentals to nonprofit organizations that hold a Certificate of Exempt Status (CES) issued by the Wisconsin Department of Revenue

- Rentals by any public or private elementary or secondary school exempt from Wisconsin income or franchise taxes, including school districts

Note: Exemptions, other than those listed above, that apply for Wisconsin sales or use tax purposes (e.g., common or contract carriage) do not apply for the rental vehicle fee.

Administration

The Department of Revenue is responsible for administering the rental vehicle fee. The Department of Revenue has the authority to conduct audits, make assessments, issue refunds, impose interest and penalties, etc.

The fees collected will be deposited in a separate nonlapsible trust fund designated as the “transportation fund.”

Persons who are subject to the fee shall register with the Department of Revenue. Any person who fails to register is guilty of a misdemeanor.

I. Local Exposition District Tax

- 1. Exemption From Food and Beverage Tax if Liability Is Less Than \$5 for Year (1997 Act 27, create sec. 77.9815, effective January 1, 1998.)**

Any retailer whose liability for the tax under subch. VIII (local food and beverage tax) is less than \$5 for the year, is exempt from that tax for that year.

(Note: As of October 22, 1997, the only tax this provision applies to is the local exposition food and beverage tax imposed in Milwaukee County.)

J. County Tax

- 1. Excess Moneys Lapse to General Fund (1997 Act 27, amend sec. 20.566(1)(g), effective June 30, 1998.)**

At the end of a fiscal year, the unencumbered balance of the appropriation account for administration of county sales and use tax lapses to the general fund.

The account represents 1.5% of the county sales and use tax moneys received by the department offset by expenses for administering the county sales and use tax.

Under prior law, the unencumbered balance of this appropriation account was carried over in the same account to the next fiscal year.

K. Excise Taxes

- 1. Change Motor Vehicle Fuel and Alternate Fuels Tax Provisions** (1997 Act 27, amend secs. 78.01(2m)(f), 78.40(1), and 78.75(1m)(a)2m and 3, effective October 14, 1997.)

Various motor vehicle fuel tax and alternate fuels tax provisions are amended to include a reference to the Lac du Flambeau Band Registration Program for private use all-terrain vehicles. (Note: This is a new registration program authorized by 1997 Act 27.)

- 2. Fuel Tax Rates Increased** (1997 Act 27, amend secs. 78.01(1), 78.12(4)(a) 4 and (b)2, and 78.40(1), and create secs. 78.017 and 78.407, effective November 1, 1997.)

The rate per gallon for the Wisconsin motor vehicle fuel tax and the rates per equivalent gallon for the Wisconsin alternate fuels taxes are increased from 23.8 cents to 24.8 cents on November 1, 1997. For alternate fuels, the rate is further prorated for the BTU factor (see Item K.6).

- 3. Motor Vehicle Fuel Tax Rate Indexing Formula Changed** (1997 Act 27, amend sec. 78.015(1), and repeal sec. 78.015(3), effective April 1, 1998.)

The formula used to index Wisconsin's motor vehicle fuel and alternate fuels tax rates is modified. When the rates are indexed on April 1, 1998 and thereafter, only the U.S. consumer price index factor will be used.

- 4. Limit Exempt Sales of Fuel** (1997 Act 27, repeal sec. 78.01(2)(e), repeal and recreate sec. 78.01(2m)(f), and amend sec. 78.73(1)(dm), effective November 1, 1997.)

Tax-free sales of gasoline and clear diesel fuel for off-highway use are no longer allowed. When gasoline or clear diesel fuel is used for off-road purposes, the user will be required to file a refund claim with the Department of Revenue.

- 5. Application and Other Administrative Procedures** (1997 Act 27, amend secs. 78.47 and 78.56, repeal and recreate secs. 78.10(1), 78.48(1), and 78.57(1), and create secs. 78.10(2), (3), and (4), 78.48(2), (3), and (4), and 78.57(2), (3), and (4), effective October 14, 1997.)

Motor vehicle fuel, alternate fuels, and general aviation fuel license procedures relating to the following are provided in Chapter 78:

- Form of application
- Investigations
- Hearings
- Issuing licenses

- 6. Procedures for Annual Adjustment of Alternate Fuels Tax Rate Changed** (1997 Act 27, repeal and recreate sec. 78.405, effective October 14, 1997, and create a nonstatutory provision, effective November 1, 1997.)

The method by which the Department of Revenue is to annually (before April 1) calculate the alternate fuels tax rate is changed to the following:

- (a) Determine the standard number of British thermal units (BTUs) per gallon generated by gasoline.
- (b) Determine the standard number of BTUs per gallon generated by each kind of alternate fuel sold in Wisconsin.
- (c) For each kind of alternate fuel sold in Wisconsin, divide (b) above by (a) above.

- (d) For each kind of alternate fuel sold in Wisconsin, multiply the decimal in (c) above by the motor vehicle fuel tax rate.

A nonstatutory provision created by 1997 Act 27 specifies that the Department of Revenue is to calculate the new tax rates for alternate fuels using this calculation method on November 1, 1997 and that the new tax rates are to apply from November 1, 1997 through March 31, 1998.

7. Authority to Approve Alcohol Beverage Training Course Changed (1997 Act 27, amend secs. 125.04(5)(a)5 and 125.17(6)(a)(intro.), effective October 14, 1997.)

Responsible beverage server courses offered by anyone other than a Technical College District must be approved by the Department of Revenue or the Educational Approval Board of the Wisconsin Technical College System.

8. "Class B" Liquor License Quota Exception (1997 Act 27, amend secs. 125.04(12)(a) and 125.12(2)(b)2, (4)(b), and (5), and create secs. 125.51(3)(e)3 and (4)(v), effective for license applications submitted after October 14, 1997.)

A municipality that has otherwise reached its license quota may issue a site specific "Class B" liquor and wine license to any of the following establishments:

- a. A full-service restaurant with a seating capacity of 300 or more, or
- b. A hotel with 100 or more rooms with sleeping accommodations with either an attached full-service restaurant with a seating capacity of 150 or more, or an attached banquet facility providing full-service meals with a seating capacity of 400 or more.

Licenses issued under sec. 125.51(4)(v), Wis. Stats., are subject to mandatory revocation for violations of sec. 125.12(2)(ag)4 or 6.

9. Alcohol Beverage License Suspension or Revocation (1997 Act 27, amend sec. 125.04(5)(a)1, renumber sec. 125.12(1) to 125.12(1)(a) and amend 125.12(1)(a) as re-

numbered, and create sec. 125.12(1)(b), effective October 14, 1997.)

The Department of Revenue and municipalities are prohibited from revoking, suspending, or refusing to renew an alcohol license or permit for the first violation of a state law restricting the procurement or sale of alcohol to underage persons. Violations will be expunged from a licensee's or permittee's record if a subsequent violation does not occur within the succeeding 12 months.

10. Civil Liability Exemption Created for Retaining Proofs of Age (1997 Act 27, create sec. 125.039, effective with retentions of documents occurring on or after October 14, 1997.)

Persons who hold a license or permit and their employes are not civilly liable for retaining a proof of age document.

11. Penalties for Falsifying Proof of Age Increased (1997 Act 27, amend sec. 125.085(3)(a)1 and (b), effective October 14, 1997.)

The fine for falsifying proof of age on an official identification card or for an underage person to intentionally carry a falsified identification card, falsify, or give false information in applying for an identification card, is increased from a minimum of \$100 and a maximum of \$500 to a minimum of \$300 and a maximum of \$1,250.

12. Municipalities Required to Issue Licenses to Qualified Applicants (1997 Act 27, amend sec. 125.17(1), effective October 14, 1997.)

Every municipal governing body is required to issue an operator's license to any applicant who is qualified under sec. 125.04, Wis. Stats.

13. Reserve Licenses Established (1997 Act 27, renumber sec. 125.51(3)(e) to 125.51(3)(e)1 and amend 125.51(3)(e)1 as renumbered, and create sec. 125.51(3)(e)2 and 3, effective for applications submitted after October 14, 1997; create sec. 125.51(4)(a)4, (am), (b)1m, (bm), and (br), amend sec. 125.51(4)(b)(intro.), and repeal sec. 125.51(4)(b)1, 2, 3, 4, and 5, and (c) to (u), effective October 14, 1997.)

Municipalities are required to record the number of retail "Class B" (sale of liquor and wine for on premise consumption) licenses that are authorized but not granted or issued on December 1, 1997.

The municipality's license quota will equal the number of licenses that have been granted or issued as of December 1, 1997, plus the number of "reserve" licenses, as determined by the following formula:

- a. If the number of unissued licenses is three or fewer, the number of reserve licenses is equal to the number of unissued licenses.
- b. If the number of unissued licenses is four or more, the number of reserve licenses is determined by: (1) subtracting three from the number of unissued licenses; (2) dividing the remaining number of licenses by two; (3) rounding down to the nearest whole number; and (4) adding back three licenses. For example, if a municipality had 12 unissued licenses, the number of reserve licenses would be seven, as shown below:

Number of unissued licenses	12
Subtract three	<u>- 3</u>
Remaining licenses	9
Divide by two	4.5
Round down	4
Add back three licenses	<u>+ 3</u>
Total reserve licenses	7

The number of reserve licenses is increased by one for each 500-person increase or fraction thereof, in the municipality's population after December 1, 1997.

Each municipal governing body shall establish the fee, in an amount not less than \$10,000, for an initial issuance of a reserve "Class B" license, except that the fee for an initial issuance of a reserve "Class B" license to a bona fide club or lodge situated and incorporated in the state for at least 6 years is the fee established under sec. 125.51(3)(e)1, Wis. Stats., for such a club or lodge. The fee under sec. 125.51(3)(e)2, Wis. Stats., is in addition to

any other fee required under chapter 125. Wis. Stats. The annual fee for renewal of a reserve "Class B" license is the fee established under sec. 125.51(3)(e)1, Wis. Stats.

14. **Increase Cigarette Tax Rate** (1997 Act 27, amend sec. 139.31(1)(a) and (b), effective November 1, 1997.)

The cigarette tax rate is increased from 44 cents to 59 cents per package of 20 cigarettes.

15. **Reduce Cigarette Tax Discount Rate** (1997 Act 27, amend sec. 139.32(5), effective November 1, 1997.)

The discount rate which applies when cigarette manufacturers and distributors purchase cigarette tax stamps is reduced from 2.0% to 1.6%.

L. Controlled Substance Tax

1. Controlled Substance Tax Provisions Revised

(1997 Act 27, renumber secs. 139.91 and 139.96 to 139.91(1) and 139.96(1) and amend 139.91(1) and 139.96(1) as renumbered, create secs. 139.95(4) and 139.96(2), and create a nonstatutory provision, effective retroactively to May 1, 1990.)

- a. Any person who reveals facts obtained in administering the controlled substance ("drug") tax law may be fined up to \$1,000 and/or imprisoned for up to 60 days.
- b. Information obtained from a dealer as a result of compliance with the drug tax laws may generally not be used against the dealer in any criminal proceeding.
- c. The department may retain a portion of taxes, penalties, and interest collected under the drug tax law as a result of an arrest, to cover administrative costs, and the remainder must be paid to the law enforcement agency that made the arrest.
- d. In a nonstatutory provision, the Legislature stated its intention that, irrespective of the constitutionality of the "affix and display requirements" under sec. 139.89, Wis.

Stats., and the rules that interpret that section, all other civil and administrative procedures that are related to the civil obligation to pay the tax, interest, and penalties required under subch. IV of ch. 139, Wis. Stats., are severable from those affix and display requirements and are to remain in full force and effect. The civil obligation to pay the tax, interest, and penalties is reimposed, effective retroactively to May 1, 1990.

M. Withholding Tax

1. Withholding Not Required for Real Estate Agents and Direct Sellers (1997 Act 27, amend sec. 71.63(2), effective October 14, 1997.)

Under prior and current law, employers were required to withhold Wisconsin income tax from wages paid to an employe for the performance of services. The amendment to sec. 71.63(2), Wis. Stats., provides that the term "employe" does not include a qualified real estate agent or a direct seller who is not treated as an employe under sec. 3508 of the Internal Revenue Code.

2. Self-Insurers Statutory Reference Changed (1997 Act 27, amend sec. 71.65(4), effective October 14, 1997.)

The statutory reference in sec. 71.65(4), Wis. Stats., is changed from subchapter II of ch. 619 to ch. 149 because of changes made to that subchapter.

3. Withholding Tables to Be Revised (1997 Act 27, amend sec. 71.64(9)(b), effective for taxable years beginning on or after January 1, 1998.)

For taxable years beginning on or after January 1, 1998, the withholding tax tables shall be revised to reflect the working families tax credit.

The department may not adjust the withholding tables to reflect the changes in rates for any taxable year that begins before January 1, 2000.

N. Other

1. Federal "Check-the-Box" Regulations Adopted (1997 Act 27, repeal sec. 77.93(3m), amend secs. 71.02(1), 71.20(1), 71.21(1), (2), (3), and (4), 71.22(1), 73.03(50), 77.51(10), 77.58(3)(a), 77.92(4) and (4m), 77.93(5), and 125.02(14), and create secs. 71.195, 71.63(3)(c), and 77.935, effective for taxable years beginning on or after January 1, 1997, except as indicated below.)

A single-owner entity, such as an LLC with only one member, that is disregarded as a separate entity under IRC sec. 7701 is disregarded as a separate entity for Wisconsin income and franchise tax purposes, and its owner is subject to the tax on or measured by the entity's income.

A partnership that is the owner of a single-owner entity that is disregarded as a separate entity under IRC sec. 7701 shall include that entity's information on the owner's Wisconsin partnership return.

For income and franchise tax purposes, "partnership" includes limited liability companies and other entities that are treated as partnerships under the Internal Revenue Code. "Partnership" does not include publicly traded partnerships treated as corporations.

"Corporation" includes corporations, publicly traded partnerships treated as corporations in IRC sec. 7704, limited liability companies treated as corporations under the Internal Revenue Code, joint stock companies, associations, common law trusts, and all other entities treated as corporations under IRC sec. 7701. "Corporation" does not include any entity that is a qualified subchapter S subsidiary under sec. 71.365(7), Wis. Stats.

If a single-owner entity is disregarded as a separate entity under IRC sec. 7701, the owner:

- is an "employer" for withholding tax purposes.
- must obtain any required business tax registration certificate. (Applies on or after October 14, 1997.)

- shall include the information from the entity on the owner's sales and use tax returns. (Applies on or after October 14, 1997.)
- shall include the information from the entity on the owner's temporary recycling surcharge returns.
- is subject to tax for excise tax purposes. (Applies on or after October 14, 1997.)

2. Definition of Endangered Resources Program Expanded (1997 Act 27, amend sec. 71.10(5)(a)2, effective October 14, 1997.)

Under prior law, individuals could contribute to the "endangered resources program" by designating the amount they wish to contribute on their Wisconsin income tax returns. The amendment to sec. 71.10(5)(a)2., Wis. Stats., expands the definition of "endangered resources program" to also include conducting the natural heritage inventory program.

3. Refund Setoff for Other State Agencies Revised (1997 Act 27, create sec. 71.93(1)(a)5., effective October 14, 1997.)

Under prior law, the department could offset a refund against debts owed to various other state agencies, municipalities, and counties. The creation of sec. 71.93(1)(a)5., Wis. Stats., allows the department to also offset refunds against the amounts owed to the Department of Corrections under sec. 304.073(2) or 304.074(2).

4. Setoff Provisions for Municipalities and Counties Amended (1997 Act 27, amend sec. 71.935(1)(a), (2), and (3), effective October 14, 1997.)

The provisions relating to refund setoffs of debts to municipalities and counties are amended as they relate to parking citations.

A municipality or county may certify to the department any debt owed to it. "Debt" includes a parking citation of a least \$20 that is unpaid and for which there has been no court appearance by the date specified in the citation. Not later than five days after certification, the municipality or county shall notify the debtor

in writing of its certification of the debt to the Department of Revenue, of the basis of the certification and of the debtor's right to appeal and, in the case of parking citations, of the debtor's right to contest the citation. If the debt remains uncollected and, in the case of a parking citation, if the debtor has not contested the citation within 20 days after the notice, the department shall set off the debt against any refund that is owed to the debtor after any setoff for other state agencies.

5. Department Allowed to Prescribe Alternative Methods of Filing, Paying Taxes, Etc. (1997 Act 27, repeal secs. 71.09(6), 71.24(8), 71.44(4)(a), 78.12(2)(a) to (c) and (5)(b), 78.22(3)(b) and 78.585; renumber sec. 78.22(3)(a) to 78.22(3); renumber sec. 78.12(2)(intro.) to 78.12(2) and (5)(a) to (5) and amend as renumbered; amend secs. 71.29(2), 71.65(2)(title), (a), and (b), (3)(a), (d), and (e), 71.66(1)(a), (b), (c), (d) and (f), 71.69, 71.70, 71.71(2), 71.72, 71.74(1), (3), (6), (8)(a) and (d), (9) and (14), 71.75(6) and (7), 71.76, 71.77(3) and (5), 71.78(1), (8)(d)(intro.), (9) and (10), 71.80(1)(a), (c) to (e), (2), (3), (3m)(intro.), (c) and (d), (7), (8), (16)(a), (17) and (18), 71.90(1), 71.91(1)(b), (6)(c)3. and (g)1. and (7)(d), 72.045, 72.22(1) and (3), 72.30(1) and (4), 72.34, 77.61(14), 77.75, 77.96(5), 78.09(2) and (5), 78.20(1m), and (4), 78.22(1) and (4), 78.49(1)(a) and (b), 78.58(1)(a) and (b), 78.59(2), 78.75(1m)(a)1., (c) and (e), 78.78(3), 139.03(2x)(a) and (d), 139.05(1), (2a), (4) and (7)(b), 139.06(1)(c), (2)(a) and (b), and (3), 139.09, 139.096, 139.11(2), 139.315(1) and (4), 139.32(1), 139.33(3), 139.34(1)(a), 139.38(2)(a) and (5), 139.44(2), 139.77(1), 139.78(2), 139.79(1), 139.81(1), and 139.82(2)(a) and (5); repeal and recreate secs. 71.22(8), 71.738, 72.33(2)(intro.) and 78.58(3); repeal and recreate secs. 78.75(1m)(a)3, and 139.32(5) as affected by this Act; and create 71.01(1m), (5g), (8r) and (9c), 71.22(1m), (2m), and (9m), 71.42(1m) and (3m), 71.63(1m), (3m), (3r), and (5m), 71.68, 72.01(12m) and (14m), 73.029, 77.51(3r) and (17r), 77.58(1m), 77.92(1m), 77.96(5m), 78.005(6m), (13b) and (13r), 78.39(4m), 78.55(2g), (2r), (5m), and (6), 78.66(4), 139.01(2g), (2r), (5m), and (9m), 139.30(4m), (8m) and (12m), and 139.75(4m) and (5m), effective January 1, 1998.)

The Department of Revenue is authorized to prescribe alternative methods of paying taxes, filing tax forms and authenticating documents. For example, as a result of this legislation, the department would be allowed to require electronic funds transfers by promulgating rules.

6. Filing Fee Increased — Wisconsin Tax Appeals Commission (1997 Act 27, amend sec. 73.01 (5)(a), effective December 1, 1997.)

The filing fee for petitions for review filed with the Wisconsin Tax Appeals Commission is increased from \$5 to \$25.

7. Claim for Refund Provisions Revised (1997 Act 27, amend sec. 71.75(5), effective for refunds for taxable years beginning on or after January 1, 2000.)

A claim for refund may be made within 4 years after the assessment of a tax or an assessment to recover all or part of any tax credit, including penalties and interest, under ch. 71, assessed by office audit or field audit and paid if the assessment was not protested by the filing of a petition for redetermination. Under prior law, the claim for refund must have been made within 2 years.

No claim for refund may be made in respect to items that were not adjusted in the notice of assessment or of refund. A person whose returns for more than one year have been adjusted may make a claim whether or not the net result of the adjustments for those years is an assessment.

8. Authorize Department to Revoke and Reissue All Permits, Licenses, and Certificates (1997 Act 27, create sec. 73.03(51), effective January 1, 1998.)

If a person fails to timely renew a business tax registration certificate under sec. 73.03(50), Wis. Stats., the Department of Revenue may:

- a. Revoke all permits, licenses, and certificates that the department has issued to that person.

- b. Reissue permits, licenses, and certificates revoked by the department if the person renews the business tax registration certificate.

9. Additional Persons Required to Obtain Business Tax Registration Certificate Prior to Operating (1997 Act 27, amend secs. 78.47, 78.56, 78.77(1), 139.09, 139.81(1) and 168.12(7), effective January 1, 1998.)

In addition to the persons required to obtain a business tax registration certificate under prior law, the following persons are also required to obtain a business tax registration certificate prior to operating:

- a. Alternate fuels dealers.
- b. General aviation fuel dealers.
- c. Certain transporters of motor vehicle fuel, general aviation fuel or alternate fuels on Wisconsin highways.
- d. Brewers, bottlers, manufacturers, rectifiers, wholesalers and retailers subject to the occupational tax imposed in secs. 139.01 to 139.25.
- e. Persons selling or taking orders for tobacco products for resale in Wisconsin for any manufacturer or permittee.
- f. Shippers of petroleum products in Wisconsin.

10. Tax Amnesty Proposal Required (1997 Act 27, create nonstatutory provision, effective October 14, 1997.)

The Department of Revenue shall submit a proposal for a tax amnesty program to the Joint Committee on Finance. This proposed tax amnesty program shall be materially similar to the tax amnesty program conducted in 1985. The Joint Committee on Finance may modify the department's proposal to ensure that it is materially similar to the tax amnesty program conducted in 1985. □