



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-1928/1
JK:amn

2023 ASSEMBLY BILL 88

March 8, 2023 - Introduced by Representatives WICHGERS, ROZAR and ALLEN, cosponsored by Senators JACQUE and QUINN. Referred to Committee on Transportation.

AUTHORS SUBJECT TO CHANGE

1 **AN ACT** *to create* 25.40 (1) (bn) and 77.61 (21) of the statutes; **relating to:**
2 depositing sales tax revenue from the sale of motor vehicles and motor vehicle
3 parts, accessories, and services into the transportation fund.

Analysis by the Legislative Reference Bureau

This bill requires the Department of Revenue to deposit into the transportation fund a percentage of the sales tax revenue from the sale of motor vehicles and motor vehicle parts, accessories, and services beginning with the taxes collected on July 1, 2023.

For further information see the state and local 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:

4 **SECTION 1.** 25.40 (1) (bn) of the statutes is created to read:
5 25.40 (1) (bn) All moneys deposited under s. 77.61 (21).
6 **SECTION 2.** 77.61 (21) of the statutes is created to read:
7 77.61 (21) Beginning with the taxes the department receives on July 1, 2023,
8 the department shall annually estimate the amount of, and deposit into the

ASSEMBLY BILL 88**SECTION 2**

1 transportation fund, the following percentages of the taxes collected under ss. 77.52
2 and 77.53 on the sale, lease, or use of motor vehicles and motor vehicle parts,
3 accessories, and services, on the basis of the annual sales and use tax collections, as
4 of the last day of the fiscal year, from sellers primarily engaged in businesses
5 classified under industry numbers 4411, 4412, 4413, 5321, and 811111 in the North
6 American Industry Classification System, 2017 edition, published by the federal
7 office of management and budget, and from sales and use taxes collected by the
8 department of transportation when registering motor vehicles with this state:

9 (a) For fiscal year 2023-24, 10 percent.

10 (b) For fiscal year 2024-25, 15 percent.

11 (c) For fiscal year 2025-26, 20 percent.

12 (d) For fiscal year 2026-27, 22.5 percent.

13 (e) For fiscal year 2027-28, 25 percent.

14 (f) For fiscal year 2028-29, 27.5 percent.

15 (g) For fiscal year 2029-30, 30 percent.

16 (h) For fiscal year 2030-31, 32.5 percent.

17 (i) For fiscal year 2031-32, 35 percent.

18 (j) For fiscal year 2032-33, 37.5 percent.

19 (k) For fiscal year 2033-34, 40 percent.

20 (L) For fiscal year 2034-35, 42.5 percent.

21 (m) For fiscal year 2035-36, 45 percent.

22 (n) For fiscal year 2036-37, 47.5 percent.

23 (o) For fiscal year 2037-38, and for each fiscal year thereafter, 50 percent.

24 (END)