

# Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

August 2016

This information is intended to assist local officials who are considering the adoption of a municipal or county vehicle registration fee (wheel tax).

## What vehicles are subject to a wheel tax?

An automobile or a motor truck registered under 8,000 lbs. gross weight and customarily kept in the municipality or county that enacted the tax. This includes:

- Automobiles, vans and Sport Utility Vehicles (SUVs) that qualify as a passenger vehicle
- Motor trucks and dual-purpose motor homes (trucks that can be equipped with a slide-in camper unit) registered at a gross weight of 8,000 lbs. or less.

Vehicles with the following license plate types are subject to a wheel tax, except as noted.

## Standard Plate Types

**AUT** [Automobile and passenger vehicles](#): Issued for automobiles and for vans and SUVs that qualify as a passenger vehicle including those operated for hire. Driver Ed vehicles are exempt from wheel tax and are not included in WisDOT registration reports of vehicles subject to a wheel tax,

**LTK** [Light truck](#): Issued for motor trucks operated up to 8,000 lbs. gross weight including vehicles operated for hire. Dual-purpose farm trucks are exempt from wheel tax.

[Special Plate Types](#) - The special plates listed are available for autos and light trucks and subject to wheel tax. They are also available for dual-purpose farm trucks, farm trucks and motor homes that are exempt from any wheel tax.

<b>AMA</b>	Amateur Radio
<b>CLS</b>	Collector Special (Not to be confused with Collector plates, which are non-expiring and exempt from wheel tax.)
<b>CVG</b>	Civilian Authorized Groups: Includes Civil Air Patrol, EMTs and Rescue Squad members.
<b>DIS</b>	Disabled Parking
<b>DUK</b>	Ducks Unlimited
<b>EMT</b>	Emergency Medical Technician
<b>END</b>	Endangered Resources (wolf design)
<b>ENN</b>	Endangered Resources (badger design)
<b>FFO</b>	Firefighter (red design)
<b>FRF</b>	Firefighter (white design)
<b>GLF</b>	Golf Wisconsin
<b>GST</b>	Gold Star Family
<b>HAR</b>	Harley-Davidson/Share the road
<b>HEG</b>	Higher Education Group (University of Wisconsin plates)
<b>HEM</b>	Higher Education Group (University of Wisconsin Madison)
<b>IGT</b>	In God We Trust
<b>KID</b>	Celebrate Children
<b>LCF</b>	Lions Foundation
<b>LEM</b>	Law Enforcement Memorial
<b>LIF</b>	Donate Life Wisconsin
<b>MBO</b>	Milwaukee Brewers (ball and glove design)
<b>MBN</b>	Milwaukee Brewers ('M' design)
<b>MGP</b>	Multi-Group: Lao Veteran and Freemason
<b>MLG</b>	Military Authorized Special Group
<b>MRQ</b>	Marquette University
<b>PAK</b>	Green Bay Packers
<b>SPT</b>	Wisconsin Salutes Veterans

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<b>TRT</b>	Trout Unlimited
<b>VET</b>	Disabled Veteran parking
<b>WHF</b>	Women's Health Foundation
<b>WNG</b>	Wisconsin National Guard
<b>XPW</b>	Ex-Prisoner of War: No registration fee or wheel tax is charged for one vehicle registered by an applicant. Subsequent vehicles are subject to registration fees including any wheel tax. (WisDOT registration records include <u>all</u> vehicles of this type registered at 8,000 pounds or less, including those that are exempt from a wheel tax.)

For more information about license plate types, please visit the [Wisconsin Plate Guide](#).

### **What vehicles are exempt from this fee?**

Vehicles exempt from wheel tax are:

- Buses, motorcycles, mopeds, motor homes, low-speed vehicles and trailers
- Trucks registered at more than 8,000 pounds or registered as Farm or Dual Purpose Farm
- Vehicles registered as Antique, Collector, Driver education, Historic military vehicle, Hobbyist, Human service vehicle, Low-speed vehicle, Medal of honor, Municipal, State-owned, Special X and one vehicle with Ex-prisoner of war registration issued to any qualified individual
- Any vehicle with registration issued by a Wisconsin Indian tribe or band
- Vehicles displaying Dealer, Distributor, Finance company or Manufacturer plates

### **What determines whether a vehicle is customarily kept in a municipality or county?**

Applications for original title and registration request the county and city, village or township where a vehicle is "customarily kept" or domiciled. This information also prints on the registration renewal notice. Renewal notices instruct the customer to change their address, or where the vehicle is customarily kept, if incorrectly shown on the notice.

In the absence of an indicated municipality or county of domicile, the owner or lessee's post office address is used to determine municipality or county of domicile, per administrative rule Trans 126.01(c).

Per s. 341.60, Wis. Stats., any person who gives a false address or location where a vehicle is customarily kept in an application for registration may be fined not more than \$200 or imprisoned not more than 6 months or both.

### **Are estimates of the number of vehicles subject to a wheel tax within a county or municipality available?**

Yes. Current vehicle data is available at the end of each fiscal and calendar year. The vehicles eligible for wheel tax report is available on the WisDOT website at [Lists of vehicle information](#).

### **When is the fee charged?**

WisDOT collects the fee at the time of first registration and at the time of each subsequent registration renewal. WisDOT sends vehicle registration renewal notices at least 30 days before their plates expire. The renewal notice will show the total fee due including the wheel tax. WisDOT adds a message to renewal notices when a new wheel tax is instituted to alert affected customers of the fee change.

### **What are the administrative costs associated with a wheel tax?**

Beginning July 1, 2016, WisDOT charges a fee per vehicle application of 17 cents. The administrative fee is the same for all municipalities regardless of the amount of fee imposed by the municipality or the number of vehicles for which the fee is collected.

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### **When are fees collected from the payment of wheel tax disbursed to the municipality?**

WisDOT sends the wheel tax payments collected to the municipality no later than 30 days after the end of the month in which they are collected.

### **Is the number of registrations that expire each month about the same?**

On average, WisDOT renews about 8.3% of the registrations for autos and light trucks each month. Here's a breakdown of the average percent of vehicles subject to wheel tax that expire in each month.

<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>
6.9%	8.0%	9.5%	9.0%	9.2%	8.3%	9.4%	9.5%	8.6%	8.1%	7.0%	6.5%

### **How long after enactment can this fee be collected by WisDOT?**

WisDOT requires notification at least 90 days prior to the first day of the month in which the amendment is effective. WisDOT also requires notification at least 90 days prior to the first day of the month in which an amended or the repeal of a wheel tax is effective.

### **What is the policy for exemptions, refunds and proration?**

There are no provisions for exemptions to wheel tax, other than those stated above. A wheel tax is never prorated. The full fee is required whenever it is collected. Refund requests of the wheel tax fee paid in error may be directed to the WisDOT Research and Information Unit:

- Email: [vehiclequestions@dot.wi.gov](mailto:vehiclequestions@dot.wi.gov)
- Telephone: (608) 264-7447
- Mail: PO Box 8070, Madison, WI 53708-8070

### **Can the revenues received from wheel tax payments be used for any purpose?**

Counties and municipalities must use the moneys from wheel tax payments for transportation related purposes only (s. 341.35(6r), Wis. Stats.). "Highway" is defined by state law to mean "all public ways and thoroughfares and bridges on the same." Courts have interpreted "highways" to include trails because they are "public ways and thoroughfares and bridges on the same." "Sidewalk" means that "portion of a highway between the curb lines, or the lateral lines of a roadway, and the adjacent property lines, constructed for use of pedestrians."

### **If a county has a wheel tax in effect, can a municipality within that county also enact a wheel tax ordinance?**

According to s. 341.35(3m), Wis. Stats: "If a municipality and the county in which the municipality is located enact ordinances under this section, a motor vehicle customarily kept in the municipality shall be subject to a municipal registration fee and a county registration fee." Therefore, both the municipality and county would collect a wheel tax simultaneously for vehicles subject to the fee in the municipality, if each chose to enact an ordinance.

### **What registration fee is collected for vehicles subject to wheel tax?**

Not including any wheel tax, the annual registration fees collected are:

- Automobiles and vans/SUVs that qualify as a passenger vehicle: \$75
- Motor trucks and dual purpose motor trucks up to 4,500 pounds gross weight: \$75

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- Motor trucks and dual purpose motor trucks up to 6,000 pounds gross weight: \$84
- Motor trucks and dual purpose motor trucks up to 8,000 pounds gross weight: \$106

In addition to the registration fee, there is an issuance fee of \$15 for some special plates or a \$15 annual fee if the plate is personalized. An annual tax-deductible donation of \$20 or \$25 is collected for vehicles registered with Celebrate Children, Donate Life Wisconsin, Ducks Unlimited, Endangered Resources, Golf Wisconsin, Green Bay Packers, Harley-Davidson/Share the Road, In God We Trust, Milwaukee Brewers, Trout Unlimited, University of Wisconsin and Women's Health plates. A \$10 late fee is charged if registration fee is paid after the date of expiration.

### Which other counties or municipalities have enacted a wheel tax and what is/was the amount of the fee?

These counties and municipalities have a current wheel tax ordinance:

County	Fee	Implementation Month
Chippewa County	\$10	January 2015
Iowa County	\$20	February 2015
St. Croix county	\$10	January 2008

Municipality	Fee	Implementation Month	Termination Month (if given)
Appleton city	\$20	February 2015	December 2020
Arena township	\$20	April 2015	
Beloit city	\$20*	April 1986	
Fort Atkinson city	\$20	March 2016	
Gillett city	\$20	July 2015	
Janesville city	\$20**	April 2012	
Kaukauna city	\$10	August 2015	
Lodi city	\$20	May 2016	
Milwaukee city	\$20	December 2008	
Prairie du Sac village	\$20	January 2016	
Sheboygan city	\$20	February 2016	February 2026
Tigerton village	\$10	September 2016	

\*City of Beloit wheel tax increased from \$10 to \$20 in February 2015

\*\*City of Janesville wheel tax increased from \$10 to \$20 in January 2016

These counties and municipalities have repealed their wheel tax ordinance

Municipality/county	Fee	Implementation Month	Termination Month
Amery city	\$5	January 1987	December 1991
Marathon county	\$10	February 1987	January 1988
Mayville city	\$10	April 2009	April 2014

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Sheboygan city	\$10*	January 1990	December 2006
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\*City of Sheboygan:

- January 2002, to December 2002: \$8
- January 2003, to December 2006: \$6

Related information:

[341.35](#), Wis. Stats., Municipal or county vehicle registration fee

[Trans 126](#) - Municipal or County Vehicle Registration Fee