

Municipal Vehicle Registration Fee (Wheel Tax)

Frequently Asked Questions

June 2018

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.

- AMA** Amateur Radio
BSA Boy Scout Alumni
CCC Cure Childhood Cancer
CHW Children's Hospital of Wisconsin
CLS Collector Special (Not to be confused with Collector plates, which are non-expiring and exempt from wheel tax.)
CLW Choose Life Wisconsin, Inc.
CVG Civilian Authorized Groups: Includes Civil Air Patrol, EMTs and Rescue Squad members.
DIS Disabled Parking
DUK Ducks Unlimited
ELK Rocky Mountain Elk
EMT Emergency Medical Technician
END Endangered Resources (wolf design)
ENN Endangered Resources (eagle or badger designs)
FFO Firefighter (red design)
FRF Firefighter (white design)
GLF Golf Wisconsin
GST Gold Star Family
HAR Harley-Davidson/Share the road
HEG Higher Education Group (University of Wisconsin plates)
HEM Higher Education Group (University of Wisconsin Madison)
IGT In God We Trust
KID Celebrate Children
LCF Lions Foundation
LEM Law Enforcement Memorial
LIF Donate Life Wisconsin
MBK Milwaukee Bucks
MBO Milwaukee Brewers (ball and glove design)

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

June 2018

MBN	Milwaukee Brewers ('M' design)
MGP	Multi-Group: Lao Veteran and Freemason
MLG	Military Authorized Special Group
NUR	Nurses Change Lives
MRQ	Marquette University
PAK	Green Bay Packers
SPT	Wisconsin Salutes Veterans
TRT	Trout Unlimited
VET	Disabled Veteran parking
WHF	Women's Health Foundation
WNG	Wisconsin National Guard
WTU	Whitetails Unlimited
XPW	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 may be used to determine municipality or county of domicile, per administrative rule Trans 126.01(c). This can result in incorrect vehicle location information for registrants who receive their mail from a neighboring community if they do not specify the correct location on their vehicle registration application. Beginning in October 2017, WisDOT uses a geographic information system (GIS) to determine vehicle location based on the street address when the location is not provided by the registrant.

WisDOT also implemented an online application that allows individuals (not businesses) to view and correct the location for their vehicles. See [Vehicle kept in information](#) for more information. 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?

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

June 2018

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](#). Please note that these estimates are based on vehicle location information provided by vehicle owners (see previous Q/A above).

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 inform affected customers of the fee change.

WisDOT collects the fee based on the date of operation for new registrations and registration renewals. The effective day is always the first day of a month. For example, if the effective date of a new wheel tax is April 1, the fee is due when:

- A newly acquired vehicle being registered is first operated on or after April 1. For dealer sales, the date of delivery is on or after April 1.
- A vehicle has been out of operation at least one full year from the last registration expiration date and is first operated on or after April 1.
- A vehicle with registration expiring on or after March 31. Vehicles with a March 31 are included because the beginning of the next registration period for the vehicle is on the effective date, April 1. Passenger vehicles with automobile registration can expire on any day of the month. Vehicles with a registration expiration date of March 30 would not pay the wheel tax until the plates expire in the year following the implementation of the new wheel tax.

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.

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?

The number varies by month. Here's a breakdown of the average percent of vehicles subject to wheel tax that expire in each month.

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

What is required for a county or municipality to implement a wheel tax?

Refer to administrative rule [Trans 126.02](#) for the necessary information that must be delivered to WisDOT to implement, amend or repeal a wheel tax. Please note that WisDOT must receive such notice at least 90 days before the first day of the implementation month.

In addition, WisDOT asks the county or municipality for a brief message to add to the registration renewal notice. The purpose of the message is to 1) inform the vehicle owner of the added fee to their registration renewal and 2) provide contact information for any questions about the local fee (i.e., telephone number,

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

June 2018

email address or webpage). Any other questions about the registration renewal should be directed to WisDOT using the contact information on the renewal notice.

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 for the wheel tax fee paid in error may be directed to the WisDOT Research and Information Unit. Refunds may be issued for the current registration period only.

- Email: 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 lbs. gross weight: \$75
- Motor trucks and dual purpose motor trucks up to 6,000 lbs. gross weight: \$84
- Motor trucks and dual purpose motor trucks up to 8,000 lbs. gross weight: \$106
- Hybrid automobiles, motor trucks and dual purpose motor trucks 8,000 lbs. gross weight: \$75
- Electric automobiles, motor trucks and dual purpose motor trucks 8,000 lbs. gross weight: \$100

In addition to the registration fee, there is:

- An issuance fee of \$15 for some special plates or a \$15 annual fee if the plates are personalized.
- An annual tax-deductible donation of \$20 or \$25 is collected for vehicles registered with many special plates.
- A \$10 late fee is charged if registration fee is paid after the date of expiration.
- A \$100 surcharge is charged for electric vehicles.

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

June 2018

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	Termination Month (if given)
Chippewa County	\$10	January 2015	January 2020
Iowa County	\$20	February 2015	
Lincoln County	\$20	January 2018	
Marathon County	\$20	December 2016	
Milwaukee County	\$38	March 2017	
St. Croix county	\$10	January 2008	

Municipality	Fee	Implementation Month	Termination Month (if given)
Appleton city	\$20	February 2015	
Arena township	\$20	April 2015	
Beloit city	\$20*	April 1986	
Eden village	\$20	October 2017	
Evansville city	\$20	January 2018	
Fort Atkinson city	\$20	March 2016	
Gillett city	\$20	July 2015	
Iron Ridge village	\$10	August 2017	
Janesville city	\$20**	April 2012	
Kaukauna city	\$10	August 2015	
Lodi city	\$20	May 2016	
Milton city	\$30	April 2017	
Milwaukee city	\$20	December 2008	
New London	\$20	January 2018	
Platteville city	\$20	March 2017	
Portage city	\$20	April 2017	
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

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

June 2018

Marathon county	\$10	February 1987	January 1988
Mayville city	\$10	April 2009	April 2014
Sheboygan city	\$10*	January 1990	December 2006

*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