

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

April 2014

1. What vehicles are subject to a wheel tax?

Vehicles registered under s. 341.25 (1) (c), Wisconsin statutes: All automobiles, vans and Sport Utility Vehicles (SUV) that qualify as a passenger vehicle and motor trucks registered at a gross weight of not more than 8,000 pounds and customarily kept in the municipality or county that enacted the tax. Vehicles with the following license plate types are subject to a wheel tax, except as noted:

- AMA** Amateur Radio: Special plates issued to holders of current FCC Amateur Radio licenses.*
- AUT** Passenger vehicles: Issued to the general public for autos, for vans and SUVs that qualify as a passenger vehicle and includes vehicles operated for hire and driver education vehicles. Driver Ed vehicles are exempt from wheel tax and are not included in WisDOT registration reports of vehicles subject to a wheel tax,
- CLS** Collector Special: Special plates issued to persons who have one or more vehicles registered with Collector plates.* (“Collector” plates, issued to vehicles 20 or more model years old, are exempt from any wheel tax. “Collector Special” plates are issued in lieu of regular registration plates, regardless of model year, to persons who own a vehicle with Collector plates.)
- CVG** Civilian Authorized Groups: Special plates issued to qualified members of the Civil Air Patrol, Emergency Medical Technicians and Rescue Squads.*
- DIS** Disabled Parking: Special plates issued for disabled parking privileges to persons with specific and certified physical impairments.*
- DUK** Ducks Unlimited: Special plates issued to the general public.*
- EMT** Emergency Medical Technician: Special plates issued to qualified EMTs*
- END/ENN** Endangered Resources: Special plates issued to the general public.*
- FFO/FRF** Firefighter: Special plates issued to Firefighters.*
- GLF** Golf Wisconsin: Special plates issued to the general public.*
- GST** Gold Star Family: Special plates issued to eligible persons who have had an immediate family member die in combat while serving in the United States Armed Forces.*
- HAR** Harley-Davidson/Share the road: Special plates issued to the general public.*
- HEG/ HEM** Higher Education Group (University plates): Special plates issued to the general public.*
- KID** Celebrate Children: Special plates issued to the general public.*
- LCF** Lions Foundation: Special plates issued to the general public.*
- LIF** Donate Life Wisconsin: Special plates issued to the general public.*
- LTK** Light truck: Issued to the general public for motor trucks operated up to 8,000 pounds gross weight including vehicles operated for hire. Includes and dual-purpose motor trucks and dual-purpose farm trucks. Dual-purpose farm trucks are exempt from wheel tax and are not included in WisDOT registration reports of vehicles subject to a wheel tax.

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

April 2014

- MBO/MBN** Milwaukee Brewers: Special plates issued to the general public.*
- MGP** Multi-Group: Special plates issued in recognition of a group approved by the WisDOT and that has paid implementation costs. Current groups are Lao Veteran (issued to qualified members) and Freemasons.*
- MLG** Military Authorized Special Group: Special plates issued to eligible US veterans or retired military members of active or reserve military and medal recipients.*
- MRQ** Marquette University: Special plates issued to the general public.*
- PAK** Green Bay Packers: Special plates issued to the general public.*
- SES** Sesquicentennial: Special plates issued to the general public between December 1996 and December 1998 and are no longer available for new issuance.* However, current Sesquicentennial plate holders may renew their plates indefinitely and transfer them to a replacement vehicle.
- SPT** Wisconsin Salutes Veterans: Special plates issued to the general public.*
- VET** Disabled Veteran parking: Special plates issued for disabled parking privileges to those people with specific physical impairments certified by the Veterans Administration as being incurred while in active service.*
- WHF** Women's Health Foundation: Special plates issued to the general public.*
- WNG** Wisconsin National Guard: Special plates issued to active or retired members of the Wisconsin National Guard.*
- XPW** Ex-Prisoner of War: Special plates issued to qualified former prisoners of war as certified by the Veterans Administration.* 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 all vehicles of this type registered at 8,000 pounds or less, including those that are exempt from a wheel tax.)

* Special plates are also available for dual-purpose farm trucks, farm trucks and motor homes that are exempt from any wheel tax. WisDOT registration records of vehicle subject to a wheel tax do not include these exempt registration types.

2. 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
- Automobiles and trucks registered as Antique, Collector, Driver Education, Historic Military Vehicle, Hobbyist, Human Service Vehicle, Low Speed Vehicle, Medal of Honor, Municipal, State-Owned or 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

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

April 2014

3. When is the fee charged?

At the time of first registration and at the time of each subsequent registration renewal. WisDOT will send customers a renewal notice 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.

4. What are the administrative costs associated with a wheel tax?

Currently, WisDOT charges a fee per vehicle application of 10 cents. This 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.

5. 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.

6. 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.

7. 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
- Telephone: (608) 266-1466
- Mail: PO Box 8070, Madison, WI 53708-8070

8. 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 (section 341.35(6r), Wisconsin Statutes). "Highway" is defined by Wisconsin Statutes 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."

9. 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

Municipal Vehicle Registration Fee (Wheel Tax) Frequently Asked Questions

April 2014

- 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, Milwaukee Brewers, University of Wisconsin and Women's Health plates. A \$10 late fee is charged if registration fee is paid after the date of expiration.

10. 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.

11. Which other counties or municipalities have enacted a wheel tax and what is the amount of the fee?

Municipality/county	Fee	Implementation Date	Termination Date
Amery city	\$5	January 1, 1987	December 31, 1991
Beloit city	\$10	April 1, 1986	
Janesville city	\$10	April 1, 2012	
Marathon county	\$10	February 1, 1987	January 31, 1988
Mayville city	\$10	April 1, 2009	April 1, 2014
Milwaukee city	\$20	December 1, 2008	
St. Croix county	\$10	January 1, 2008	
Sheboygan city	\$10*	January 1, 1990	December 31, 2006

*City of Sheboygan:

- January 1, 2002, to December 31, 2002: \$8
- January 1, 2003, to December 31, 2006: \$6

For additional information about implementing, changing or rescinding a wheel tax program, or an estimate of the number of vehicles registered in any Wisconsin county or municipality that would be subject to a wheel tax, contact:

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