

**Municipal Vehicle Registration Fee (Wheel Tax)**  
**Frequently Asked Questions**  
September 2015

**1. What is the Municipal Vehicle Registration Fee?**

It is a \$20 fee that is added to the normal DMV vehicle registration fees. This fee is specifically designated to fund transportation related purposes.

**2. When will the fee be implemented?**

The new ordinance will take effect on January 1, 2016 and collection for vehicles that are subject to the fee will begin on these dates:

**3. How is the fee collected?**

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 \$20.00 wheel tax for each vehicle that is subject to the fee.

**4. What does it cost to implement the fee?**

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. The village staff time to administer the transfer of revenue from the DMV to the Village is minimal.

**5. 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."

**6. What vehicles are subject to the 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 (SUV) 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.

Read more details on [vehicles subject to the wheel tax](#).

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#### 7. What vehicles are exempt from this fee?

- 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 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

#### 8. What about vehicles with Collector plates?

- “Collector” plates, issued to vehicles more than 20 years old, are non-expiring and **exempt from wheel tax**.
- “Collector special” plates are issued for any auto or light truck owned by someone who has “Collector” plates and are **subject to wheel tax**.

#### 9. What is the policy for refunds and proration?

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) 266-1466

Mail: PO Box 8070, Madison, WI 53708-8070

#### 10. Where can I get more information on the wheel tax and impact on my vehicle registration?

Additional information is available from the [Wisconsin DMV](#).