



**WISCONSIN STATE LEGISLATURE ...
PUBLIC HEARING - COMMITTEE RECORDS**

2009-10

(session year)

Joint

(Assembly, Senate or Joint)

Committee for Review of Administrative Rules ...

COMMITTEE NOTICES ...

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INFORMATION COLLECTED BY COMMITTEE FOR AND AGAINST PROPOSAL

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 - (**ab** = Assembly Bill) (**ar** = Assembly Resolution) (**ajr** = Assembly Joint Resolution)
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- Miscellaneous ... **Misc**



State of Wisconsin • DEPARTMENT OF REVENUE

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Jim Doyle
Governor

Roger M. Ervin
Secretary of Revenue

August 25, 2010

Honorable Jim Holperin
Co-Chair Joint Committee for Review
of Administrative Rules
Room 409 South State Capitol
PO Box 7882
Madison WI 53707-7882

Honorable Josh Zepnick
Co-Chair Joint Committee for Review
of Administrative Rules
Room 219 North State Capitol
PO Box 8952
Madison WI 53708-8952

Re: Clearinghouse Rule 10-093

Dear Senator Holperin and Representative Zepnick:

Enclosed are copies of Clearinghouse Rule 10-093 in final draft form, and the Report to the presiding officers of the State Senate and Assembly required under s. 227.19(2) and (3), Stats.

Sincerely,

Roger M. Ervin
Secretary of Revenue

RME:DSK
e:rules\LEFT E-File Committees - JCRAR

Enclosure

DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 10-093
SECTION 227.19(2) AND (3), STATS., REPORT

Basis and Purpose of the Proposed Rule

The rule is necessary to expand the returns, reports, and refund claims the department may require be filed electronically.

Public Hearing

A public hearing was held on August 11, 2010. No testimony was offered at the hearing.

Summary of Public Comments and Agency Response

No public comments were received.

Legislative Council Staff Recommendations

All Legislative Council staff recommendations have been incorporated in the proposed rule order.

Regulatory Flexibility Analysis

The proposed rule order does not have a significant economic impact on a substantial number of small businesses.

PROPOSED ORDER OF THE DEPARTMENT OF REVENUE AMENDING AND CREATING RULES

The Wisconsin Department of Revenue adopts an order to: **amend** Tax 11.01(title), (1)(intro.), (a), (b), and (c), and (2)(a)3., (b), (c)(intro.), and (d)(intro.) and 1., and **create** Tax 4.001, 7.001, 8.001, 9.001, and 11.01(1)(h) and (i) and (2)(bg) and (br), **relating to** motor vehicle, alternate fuels, and general aviation fuel tax return and refund claim forms; fermented malt beverage tax return and refund claim forms; intoxicating liquor report, tax return, and refund claim forms; cigarette and tobacco products report, tax return, and refund claim forms; and sales and use tax, local exposition tax, and premier resort area tax return forms.

Analysis by the Department of Revenue

Statutes interpreted: ss. 77.982(2), 77.9941(4), 78.005(6m), 78.39(4m), 78.55 (2r), 139.01(2r), 139.30 (4m), and 139.75 (4m), Stats.

Statutory authority: s. 227.11 (2) (a), Stats.

Explanation of agency authority: Section 227.11(2)(a), Stats., provides that each agency may promulgate rules interpreting the provisions of any statute enforced or administered by it, if the agency considers it necessary to effectuate the purpose of the statute.

Related statute or rule: There are no other applicable statutes or rules.

Plain language analysis: This rule order expands the returns, reports, and refund claims the department may require be filed electronically.

Summary of, and comparison with, existing or proposed federal regulation: There is no existing or proposed federal regulation that is intended to address the activities to be regulated by the rule.

Comparison with rules in adjacent states: The department is not aware of a similar rule in an adjacent state.

Summary of factual data and analytical methodologies: The department processes hundreds of thousands of refund claims, reports, and returns each year. Each one costs more to process and takes more staff time to handle than if submitted electronically. The department has determined that in order to operate in the most cost effective and efficient manner possible, it is necessary to expand its electronic filing requirements.

Analysis and supporting documents used to determine effect on small business: The department provides methods to electronically file with little or no cost. In addition, an exception to the requirements to file electronically for situations where an undue hardship is caused is provided in the rule. Based on this, the department has concluded that this rule order does not have a significant effect on small business.

Anticipated costs incurred by private sector: This rule order does not have a significant fiscal effect on the private sector.

Effect on small business: This rule order does not have a significant effect on small business.

Agency contact person: Please contact Dale Kleven at (608) 266-8253 or dale.kleven@revenue.wi.gov, if you have any questions regarding this rule order.

Place where comments are to be submitted and deadline for submission:
Comments may be submitted to the contact person shown below no later than one week after the public hearing on this proposed rule is conducted. Information as to the place, date, and time of the public hearing will be published in the Wisconsin Administrative Register.

Dale Kleven
Department of Revenue
Mail Stop 6-40
2135 Rimrock Road
P.O. Box 8933
Madison, WI 53708-8933

SECTION 1. Tax 4.001 is created to read:

Tax 4.001 **Motor vehicle, alternate fuels, and general aviation fuel tax return and refund claim forms. (1) FORMS.** The department shall provide official forms for filing motor vehicle, alternate fuels, and general aviation fuel tax returns and refund claims. Except as approved by the department, tax returns and refund claims may only be filed using these official forms.

Note: The official forms for filing motor vehicle, alternate fuels, and general aviation fuel tax returns and refund claims are available on the department's web site at <http://www.revenue.wi.gov/forms/excise/index-f.html>.

(2) FILING RETURNS. (a) Forms filed with the department shall be submitted by one of the following means:

1. Mailing them to the address specified by the department on the forms or in the instructions.
2. Delivering them to the department or to the destination that the department prescribes.
3. Filing them electronically by means prescribed by the department.

(b) The department may require motor vehicle, alternate fuels, and general aviation fuel tax returns and refund claims be filed electronically. The department shall notify a person at least 90 days prior to the due date of the first return required to be filed electronically of the requirement to file electronically.

(c) The secretary of revenue may waive the requirement to file electronically when the secretary determines that the requirement causes an undue hardship, if the person does all of the following:

1. Requests the waiver in writing.

Note: Written requests should be e-mailed to excise@revenue.wi.gov, faxed to (608) 261-7049, or addressed to Mandate Waiver Request, Wisconsin Department of Revenue, Mail Stop 5-107, PO Box 8900, Madison WI 53708-8900.

2. Clearly indicates why the requirement causes an undue hardship.

(d) In determining whether the requirement to file electronically causes an undue hardship, the secretary of revenue may consider the following factors:

1. Unusual circumstances that may prevent the person from filing electronically.

Example: The person does not have access to a computer that is connected to the internet.

2. Any other factor that the secretary determines is pertinent.

Note: Section Tax 4.001 interprets ss. 78.005 (6m), 78.39 (4m), and 78.55 (2r), Stats.

SECTION 2. Tax 7.001 is created to read:

Tax 7.001 **Fermented malt beverage tax return and refund claim forms. (1) FORMS.** The department shall provide official forms for filing fermented malt beverage tax returns and refund claims. Except as approved by the department, tax returns and refund claims may only be filed using these official forms.

Note: The official forms for filing fermented malt beverage tax returns and refund claims are available on the department's web site at <http://www.revenue.wi.gov/forms/excise/index-b.html>.

(2) FILING RETURNS. (a) Forms filed with the department shall be submitted by one of the following means:

1. Mailing them to the address specified by the department on the forms or in the instructions.

2. Delivering them to the department or to the destination that the department prescribes.

3. Filing them electronically by means prescribed by the department.

(b) The department may require fermented malt beverage tax returns and refund claims be filed electronically. The department shall notify a person at least 90 days prior to the due date of the first return required to be filed electronically of the requirement to file electronically.

(c) The secretary of revenue may waive the requirement to file electronically when the secretary determines that the requirement causes an undue hardship, if the person does all of the following:

1. Requests the waiver in writing.

Note: Written requests should be e-mailed to excise@revenue.wi.gov, faxed to (608) 261-7049, or addressed to Mandate Waiver Request, Wisconsin Department of Revenue, Mail Stop 5-107, PO Box 8900, Madison WI 53708-8900.

2. Clearly indicates why the requirement causes an undue hardship.

(d) In determining whether the requirement to file electronically causes an undue hardship, the secretary of revenue may consider the following factors:

1. Unusual circumstances that may prevent the person from filing electronically.

Example: The person does not have access to a computer that is connected to the internet.

2. Any other factor that the secretary determines is pertinent.

Note: Section Tax 7.001 interprets s. 139.01 (2r), Stats.

SECTION 3. Tax 8.001 is created to read:

Tax 8.001 Intoxicating liquor report, tax return, and refund claim forms. (1) FORMS. The department shall provide official forms for filing intoxicating liquor reports, tax returns, and refund claims. Except as approved by the department, reports, tax returns, and refund claims may only be filed using these official forms.

Note: The official forms for filing intoxicating liquor reports, tax returns, and refund claims are available on the department's web site at <http://www.revenue.wi.gov/forms/excise/index-b.html>.

(2) FILING FORMS. (a) Forms filed with the department shall be submitted by one of the following means:

1. Mailing them to the address specified by the department on the forms or in the instructions.

2. Delivering them to the department or to the destination that the department prescribes.

3. Filing them electronically by means prescribed by the department.

(b) The department may require intoxicating liquor reports, tax returns, and refund claims be filed electronically. The department shall notify a person at least 90 days prior to the due date of the first report or tax return required to be filed electronically of the requirement to file electronically.

(c) The secretary of revenue may waive the requirement to file electronically when the secretary determines that the requirement causes an undue hardship, if the person does all of the following:

1. Requests the waiver in writing.

Note: Written requests should be e-mailed to excise@revenue.wi.gov, faxed to (608) 261-7049, or addressed to Mandate Waiver Request, Wisconsin Department of Revenue, Mail Stop 5-107, PO Box 8900, Madison WI 53708-8900.

2. Clearly indicates why the requirement causes an undue hardship.

(d) In determining whether the requirement to file electronically causes an undue hardship, the secretary of revenue may consider the following factors:

1. Unusual circumstances that may prevent the person from filing electronically.

Example: The person does not have access to a computer that is connected to the internet.

2. Any other factor that the secretary determines is pertinent.

Note: Section Tax 8.001 interprets s. 139.01 (2r), Stats.

SECTION 4. Tax 9.001 is created to read:

Tax 9.001 **Cigarette and tobacco products report, tax return, and refund claim forms.** (1) **FORMS.** The department shall provide official forms for filing cigarette and tobacco products reports, tax returns, and refund claims. Except as approved by the department, reports, tax returns, and refund claims may only be filed using these official forms.

Note: The official forms for filing cigarette reports, tax returns, and refund claims are available on the department's web site at <http://www.revenue.wi.gov/forms/excise/index-c.html#cig>. The official forms for filing tobacco products reports, tax returns, and refund claims are available on the department's web site at <http://www.revenue.wi.gov/forms/excise/index-c.html#tobacco>.

(2) **FILING FORMS.** (a) Forms filed with the department shall be submitted by one of the following means:

1. Mailing them to the address specified by the department on the forms or in the instructions.

2. Delivering them to the department or to the destination that the department prescribes.

3. Filing them electronically by means prescribed by the department.

(b) The department may require cigarette and tobacco products reports, tax returns, and refund claims be filed electronically. The department shall notify a person at least 90 days prior to the due date of the first report or return required to be filed electronically of the requirement to file electronically.

(c) The secretary of revenue may waive the requirement to file electronically when the secretary determines that the requirement causes an undue hardship, if the person does all of the following:

1. Requests the waiver in writing.

Note: Written requests should be e-mailed to excise@revenue.wi.gov, faxed to (608) 261-7049, or addressed to Mandate Waiver Request, Wisconsin Department of Revenue, Mail Stop 5-107, PO Box 8900, Madison WI 53708-8900.

2. Clearly indicates why the requirement causes an undue hardship.

(d) In determining whether the requirement to file electronically causes an undue hardship, the secretary of revenue may consider the following factors:

1. Unusual circumstances that may prevent the person from filing electronically.

Example: The person does not have access to a computer that is connected to the internet.

2. Any other factor that the secretary determines is pertinent.

Note: Section Tax 9.001 interprets ss. 139.30 (4m) and 139.75 (4m), Stats.

SECTION 5. Tax 11.01(title) and (1) (intro.), (a), (b), and (c) are amended to read:

Tax 11.01(title) **Sales and use tax, local exposition tax, and premier resort area tax return forms.**

Tax 11.01(1) (intro.) For filing sales and use tax, local exposition tax, and premier resort area tax returns, the following forms shall be used:

(a) Form MV-1. A department of transportation form for occasional and dealer sales of motor vehicles, ~~mobile homes~~ recreational vehicles as defined in s. 348.01 (48r), Stats., trailers, and semi-trailers.

(b) Form S-012. Also called form ST-12. The monthly, quarterly, or annual return used to report state, county, and stadium taxes by persons holding a Wisconsin seller's permit, use tax registration certificate, or consumer's use tax registration certificate. This form is also used to file refund claims or report additional taxes for prior periods.

(c) Form SU-050. Also called form UT-5. For consumers other than persons holding a Wisconsin seller's permit, use tax registration certificate, or consumer's use tax registration certificate.

SECTION 6. Tax 11.01(1) (h) and (i) are created to read:

Tax 11.01(1) (h) Form EX-012. The return used to report local exposition taxes. This form is also used to file refund claims or report additional taxes for prior periods.

Tax 11.01(1) (i) Form PRA-012. The return used to report premier resort area taxes. This form is also used to file refund claims or report additional taxes for prior periods.

SECTION 7. Tax 11.01(2) (a) 3. and (b) are amended to read:

Tax 11.01(2) (a) 3. Filing them electronically ~~via the department's sales internet process, or "SIP," or some other electronic means~~ as prescribed by the department.

Note to LRB: Remove the note at the end of Tax 11.01(2) (a) 3.

(b) ~~The~~ Except as provided in par. (c), the department may require a person registered or required to be registered for Wisconsin sales and use tax purposes to file its sales and use tax return ~~by electronic means~~ electronically. The department shall notify the person at least 90 days prior to the due date of the first sales and use tax return required to be filed ~~by electronic means~~ electronically of the requirement to file ~~by electronic means~~ electronically. In its notice, the department shall indicate the period covered for the first return to be filed ~~by electronic means~~ electronically.

SECTION 8. Tax 11.01(2) (bg) and (br) are created to read:

Tax 11.01(2) (bg) Except as provided in par. (c), the department may require a person registered or required to be registered for Wisconsin sales and use tax purposes to file its premier resort area tax return electronically. The department shall notify the person at least 90 days prior to the due date of the first premier resort area tax return required to be filed electronically of the requirement to file electronically. In its notice, the department shall indicate the period covered for the first return to be filed electronically.

Tax 11.01(2) (br) Except as provided in par. (c), the department may require a person registered or required to be registered for Wisconsin local exposition tax purposes to file its local exposition tax return electronically. The department shall notify the person at least 90 days prior to the due date of the first local exposition tax return required to be filed electronically of the requirement to file electronically. In its notice, the department shall indicate the period covered for the first return to be filed electronically.

SECTION 9. Tax 11.01(2) (c) (intro.) and (d) (intro.) and 1. are amended to read:

Tax 11.01(2) (c) (intro.) The secretary of revenue may waive the requirement ~~for a person~~ to file ~~by electronic means~~ electronically when the secretary determines that the requirement causes an undue hardship, if the person does all of the following:

Note to LRB: Replace the note at the end of Tax 11.01(2) (c) 1. with the following:

Note: Written requests should be e-mailed to DORWaiverRequest@revenue.wi.gov, faxed to (608) 267-1030, or addressed to Mandate Waiver Request, Wisconsin Department of Revenue, Mail Stop 5-77, PO Box 8949, Madison WI 53708-8949.

Tax 11.01(2) (d) (intro.) In determining whether the electronic ~~means~~ filing requirement causes an undue hardship, the secretary of revenue may consider the following factors:

Tax 11.01(2) (d) 1. Unusual circumstances that may prevent the person from ~~using~~ electronic means filing electronically.

Note to LRB: Replace the notes at the end of Tax 11.01(2) (d) 2. with the following:

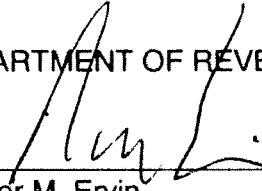
Note: Section Tax 11.01 interprets ss. 77.51(3r), 77.58, 77.75, 77.982(2), and 77.9941(4), Stats.

The rules contained in this order shall take effect on the first day of the month following publication in the Wisconsin administrative register as provided in s. 227.22(2)(intro.), Stats.

Initial Regulatory Flexibility Analysis

This proposed rule order does not have a significant economic impact on a substantial number of small businesses.

Dated: 8/24/2010

DEPARTMENT OF REVENUE
By: 

Roger M. Ervin
Secretary of Revenue

E:Rules/EFT E-File Proposed Order (v4)

FISCAL ESTIMATE FORM

2009 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB #
INTRODUCTION #
Admin. Rule # E-filing -- Tax 4.001, 7.001, 8.001, 9.001, and 11.01

Subject PROPOSED ORDER OF THE DEPARTMENT OF REVENUE REPEALING, RENUMBERING, RENUMBERING AND AMENDING, AMENDING, REPEALING AND RECREATING, AND CREATING RULES

Fiscal Effect

State: No State Fiscal Effect
 Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Existing Appropriation Increase Existing Revenues
 Decrease Existing Appropriation Decrease Existing Revenues
 Create New Appropriation

- Increase Costs - May be Possible to Absorb Within Agency's Budget Yes No
 Decrease Costs

Local: No Local Government Costs

1. Increase Costs
 Permissive Mandatory
 2. Decrease Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory
 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
 Towns Villages Cities
 Counties Others _____
 School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

20.566 (1) (a)

Assumptions Used in Arriving at Fiscal Estimate:

The Department of Revenue (DOR) processes millions of reports, returns and refund claims every year. To improve the department's efficiency, modern technologies are continuing to be deployed to increase the use of electronic processing, and, as a result, reduce dependency on paper transactions requiring manual processing. For example, the portion of individual income tax returns filed electronically increased from 66.7% in 2009 to 74.4% in 2010 (as measured through May 2010). Similarly, the portion of sales and use tax returns filed electronically increased from 52.6% for the entirety of 2009 to 75.5% during the first five months of 2010.

Section 227.11 (2) (a) of the statutes allows the department to promulgate rules interpreting the provisions of any statute enforced or administered by the department, if it considers the rule necessary to effectuate the purpose of the statute.

Utilizing the authority provided by this statute, the proposed rule permits DOR to require additional tax reports, tax returns, and refund claims to be filed electronically. Specifically, the rule would allow DOR to require electronic filing of the following forms and returns:

- Motor vehicle fuel, alternate fuel, and general aviation fuel tax returns and refund claim forms.
- Fermented malt beverage tax returns and refund claim forms.
- Intoxicating liquor reports, tax returns, and refund claim forms.
- Cigarette and tobacco products reports, tax returns, and refund claim forms.
- Local exposition tax returns.
- Premier resort area tax returns.

Consistent with certain forms for which the department may already require electronic filing, the proposed rule includes an exception which allows the DOR Secretary to waive the requirement to file electronically when the Secretary determines that the requirement causes an undue hardship.

Since the proposed rule will increase the number of transactions filed electronically, it will reduce paper based transactions and lead to a more efficient use of DOR's resources. Individuals and businesses submitting returns to DOR may also benefit by electronic increased electronic filing.

While cost savings will be achieved as various tax filings are shifted to electronic form, the timeline for these savings, will depend on the pace at which this shift is implemented. Some of these savings have already been realized as 64% of local exposition tax returns, 59% of premier resort area returns, and all liquor tax returns are already received

electronically. In addition, DOR's cost savings will be reduced to the degree to which waivers from the proposed rule are granted.

Based on DOR estimates, the switch-over of certain excise tax forms from paper to electronic format will require the department to incur transitional costs of approximately \$5, 000 per changeover (for form revisions, informational letters, and other one-time costs). These transitional costs are expected to be absorbed within existing expenditure authority and permit subsequent long-term savings.

FISCAL ESTIMATE WORKSHEET

Detailed Estimate of Annual Fiscal Effect

2009 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB #

Admin. Rule # Tax
4.001, 7.001, 8.001,
9.001, and 11.01

INTRODUCTION #

Subject PROPOSED ORDER OF THE DEPARTMENT OF REVENUE REPEALING, RENUMBERING, RENUMBERING AND AMENDING, AMENDING, REPEALING AND RECREATING, AND CREATING RULES

I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:	Annualized Fiscal Impact on State funds from:	
A. State Costs by Category	Increased Costs	Decreased Costs
State Operations - Salaries and Fringe	\$	\$ -
(FTE Position Changes)	()	-
State Operations-Other Costs		
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	\$	\$ - see text
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR	\$ see text	\$
FED		-
PRO/PRS		-
SEG/SEG-S	\$	-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	Increased Rev.	Decreased Rev.
GPR Taxes	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
TOTAL State Revenues	\$	\$ -

NET ANNUALIZED FISCAL IMPACT

	<u>STATE</u>	<u>LOCAL</u>
NET CHANGE IN COSTS	\$ see text	\$ 0
NET CHANGE IN REVENUES	\$ 0	\$ 0

Agency/Prepared by Wisconsin Department of Revenue Jacek Cianciara 608 266-8133	Authorized Signature/Telephone No. Wisconsin Department of Revenue Paul Ziegler 608 266-5773	Date June 25, 2010
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WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

Ronald Sklansky
Clearinghouse Director

Richard Sweet
Clearinghouse Assistant Director

Terry C. Anderson
Legislative Council Director

Laura D. Rose
Legislative Council Deputy Director

CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

CLEARINGHOUSE RULE 10-093

AN ORDER to amend Tax 11.01 (title), (intro.), (a), (b), and (c) and (2) (a) 3., (b) (c) (intro.) and (d) (intro.) and 1.; and to create Tax 4.001, 7.001, 8.001, 9.001, and 11.01 (1) (h) and (i) and (2) (bg) and (br), relating to motor vehicle, alternate fuels, and general aviation fuel tax return and refund claim forms; fermented malt beverage tax return and refund claim forms; intoxicating liquor report, tax return, and refund claim forms; cigarette and tobacco products report, tax return, and refund claim forms; and sales and use tax, local exposition tax, and premier resort area tax return forms.

Submitted by **DEPARTMENT OF REVENUE**

07-20-2010 RECEIVED BY LEGISLATIVE COUNCIL.

08-10-2010 REPORT SENT TO AGENCY.

RS:LAK

LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]

Comment Attached YES NO

2. FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]

Comment Attached YES NO

3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]

Comment Attached YES NO

4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS
[s. 227.15 (2) (e)]

Comment Attached YES NO

5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)]

Comment Attached YES NO

6. POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL
REGULATIONS [s. 227.15 (2) (g)]

Comment Attached YES NO

7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]

Comment Attached YES NO



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

Ronald Sklansky
Clearinghouse Director

Richard Sweet
Clearinghouse Assistant Director

Terry C. Anderson
Legislative Council Director

Laura D. Rose
Legislative Council Deputy Director

CLEARINGHOUSE RULE 10-093

Comments

[NOTE: All citations to "Manual" in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated September 2008.]

4. Adequacy of References to Related Statutes, Rules and Forms

The rule makes a number of references to official forms provided by the department. If not accomplished elsewhere in the department's rules, the requirements of s. 227.14 (3), Stats., should be met.