# LCRC FORM 2

#### WISCONSIN LEGISLATIVE COUNCIL STAFF

# **RULES CLEARINGHOUSE**

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### **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 97–055**

AN ORDER to repeal Tax 11.001 (5) and 11.97 (6) (b); to renumber Tax 11.001 (4) and 11.35 (2); to renumber and amend Tax 11.35 (1) and 11.97 (6) (a); to amend Tax 11.001 (intro.), 11.002 (title), (1), (2) (c), (3) and (4) (a) and (b), 11.01 (1) (b), 11.35 (title), (3), (5) (b) and (6) (a) and 11.97 (1); and to create Tax 11.001 (4) and (6), 11.002 (2) (d) and 11.01 (1) (i), (j) and (k), relating to registering for and reporting Wisconsin sales and use taxes.

# Submitted by **DEPARTMENT OF REVENUE**

04–11–97 RECEIVED BY LEGISLATIVE COUNCIL.

05–08–97 REPORT SENT TO AGENCY.

RS:WF:jt;kjf

# LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT

Comment Attached

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below: STATUTORY AUTHORITY [s. 227.15 (2) (a)] YES NO 🖊 Comment Attached FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)] Comment Attached YES 3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)] Comment Attached YES ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS [s. 227.15 (2) (e)] Comment Attached YES CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)] YES Comment Attached POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL REGULATIONS [s. 227.15 (2) (g)] Comment Attached YES NO 1 7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]

YES