

# WISCONSIN LEGISLATIVE COUNCIL STAFF

## RULES CLEARINGHOUSE

Ronald Sklansky  
Director  
(608) 266-1946

Richard Sweet  
Assistant Director  
(608) 266-2982



David J. Stute, Director  
Legislative Council Staff  
(608) 266-1304

One E. Main St., Ste. 401  
P.O. Box 2536  
Madison, WI 53701-2536  
FAX: (608) 266-3830

## CLEARINGHOUSE RULE 97-056

### Comments

**[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated October 1994.]**

#### 2. Form, Style and Placement in Administrative Code

- a. The creation of s. Tax 11.32 (4) (a) 1., 2. and 3. should be set forth in a separate rule SECTION. [See s. 1.04 (2) (b), Manual.] Section Tax 11.32 (4) should be renumbered s. Tax 11.32 (4) (intro.) and amended.
- b. “Discussed” should be replaced with “set forth” in s. Tax 11.32 (4) (b) and (c).
- c. The first sentence in s. Tax 11.32 (6) (intro.) refers to a retailer who does not “wish” to compute the tax using the bracket system and states that such a retailer “may” determine the amount of tax due by a different method. That sentence should be rewritten to make clear that a retailer is **required** to compute tax due on a transaction using either the bracket system or the mathematical computation.

#### 5. Clarity, Grammar, Punctuation and Use of Plain Language

The analysis cites *Tom Kuehne Landscape Contracting, Inc. v. Wisconsin Department of Revenue*, an unpublished decision of the Wisconsin Court of Appeals District IV, dated October 29, 1987, as authority for removing traffic signals from the classification of personal property which becomes a part of the realty upon installation. Because the cited case does not refer specifically to traffic signals, the analysis should contain an explanation of why the department believes this case is applicable to traffic signals.