LCRC FORM 2

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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 97-090

AN ORDER to amend Tax 11.05 (2) (h), (k), (m) and (s), (3) (b) and (L) and (4) (a) and (e); and to repeal and recreate Tax 11.05 (4) (b) and 11.86 (6), relating to the Wisconsin sales and use tax treatment of landscaping services and sales and purchases by governmental units and the use of exemption certificates.

Submitted by **DEPARTMENT OF REVENUE**

06–12–97 RECEIVED BY LEGISLATIVE COUNCIL.

07–10–97 REPORT SENT TO AGENCY.

RNS:WF: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