

***RULES CLEARINGHOUSE***

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**CLEARINGHOUSE REPORT TO AGENCY**

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[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

