

# WISCONSIN LEGISLATIVE COUNCIL STAFF

## *RULES CLEARINGHOUSE*

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## CLEARINGHOUSE RULE 99-100

### 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 September 1998.]**

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

In s. Tax 11.64 (2) (b), the word “taxable” prior to “background music” in the second sentence should be deleted. It is not necessary to reiterate that providing this background music is a taxable service because this is stated in the introduction to this subsection.

### 3. Conflict With or Duplication of Existing Rules

The analysis by the Department of Revenue indicates that provisions relating to cable television system services would be moved from s. Tax 11.66 to s. Tax 11.64, as repealed and recreated by this proposed order. However, it does not appear that s. Tax 11.66 (3) (d), which relates to cable television system services, was repealed.