



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 02-053

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

- a. In s. Tax 6.40 (1), the notation “, Stats.,” should be inserted after “s. 76.13.”
- b. The last two sentences of s. Tax 11.11 (2m) are explanatory in nature and, therefore, should be placed in the note following s. Tax 11.11 (2m). [See s. 1.09 (1), Manual.]
- c. The last sentences in s. Tax 11.11 (5) (c) 1., 2., and 3. are explanatory in nature and, therefore, should be placed in a note. [See s. 1.09 (1), Manual.]

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

- a. In s. Tax 11.11 (4) (b), to what does the word “utilities” refer?
- b. The first sentence of s. Tax 11.11 (5) (c) 1. would be more clear if redrafted in a manner similar to the following: “A contractor or subcontractor may be liable for sales and use tax on a purchase of tangible personal property that becomes a component part of a utility waste treatment facility that has not been approved by the department for a property tax exemption under s. 76.025 (1), Stats.” In addition, it is suggested that the word “properly” be deleted from the first sentence of s. Tax 11.11 (5) (c) 1. If the department has approved a property tax exemption for a public utility waste treatment facility, it does not appear that a contractor or subcontractor should be responsible for determining whether the department “properly” did so. Also, s. Tax 11.11 (4) (a) and (5) (a) refers to a “utility waste treatment facility,” while s. Tax

11.11 (5) (c) refers to “public utility waste treatment facilities.” The entire rule should be reviewed for the use of consistent terminology. Finally, the quotation marks around the word “approval” should be deleted.

c. It is suggested that the first sentence of s. Tax 11.11 (5) (c) 2. and 3. be redrafted in a manner similar to the following: “The department is not authorized to approve the property tax exempt status of [industrial] [municipal] waste treatment facilities.”