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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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### CLEARINGHOUSE RULE 04-115

#### 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 2002.]

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

a. In s. Tax 2.99 (2) (a), the definition of “first placed in service” should be treated in a separate paragraph. In addition, a more full understanding of the rule would be aided by a note after the definition explaining the substance or meaning of the cited Treasury Regulation.

b. It would appear that s. Tax 2.99 (3) should be combined with s. Tax 2.99 (2) (b), as both provisions relate to the definition of “dairy farm modernization or expansion.”

#### **4. Adequacy of References to Related Statutes, Rules and Forms**

In s. Tax 2.99 (1), appropriate statutory cross-references to the dairy investment credit should be included to help better identify the purpose of the rule.

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

In s. Tax 2.99 (2) (a), the rule uses the term “qualified property.” What is qualified property? Presumably, qualified property is the type of property identified in the definition of “dairy farm modernization or expansion.” However, the rule ought to be clarified.