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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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### CLEARINGHOUSE RULE 10-005

#### Comments

**[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated September 2008.]**

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

a. Section Tax 1.17 (2) (a) creates the acronym “ASC” but the acronym is never used in the rule. If the acronym is not used in the remaining rule text, it should be removed from the definition in s. Tax 1.17 (2) (a).

b. In s. Tax 1.17 (3) (a), the phrase “are required to be registered” should be replaced by the phrase “shall register.” [If the department intends to create a form for this purpose, the requirements of s. 227.14 (3), Stats., should be met.]

c. In s. Tax 1.17 (4) (e), the word “chapter” should be replaced by the word “section.”

d. In s. Tax 1.17 (5) (c), the word “subdivision” should be replaced by the word “paragraph.”

e. In s. Tax 1.17 (7), the phrase “Secretary of Revenue” should be shown all in lowercase.

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

a. Section Tax 1.17 (3) (a) states that ambulatory surgical centers are required to be registered with the department in the manner prescribed by the department. To the extent possible, registration requirements should be placed in the text of the rule.

b. In s. Tax 1.17 (3) (c), what information will be provided by the Department of Health Services to update ambulatory surgical center registration?

c. Section Tax 1.17 (4) (b) should be rephrased to clarify that all ambulatory surgical centers are required to be registered. The way it is currently phrased, the rule implies that only some centers are required to register. [See sub. (4) (a).]

d. Section Tax 1.17 (4) (d) provides that a filing penalty will be calculated from the day after an unextended due date up to the date the completed survey is received from the department. Does the phrase “up to the date” mean that a penalty will be imposed on the day that the completed survey is received by the department? This should be clarified. [See also sub. (5) (c).]

e. Section Tax 1.17 (4) (e) refers to an “amended survey.” Where is the authorization to file an amended survey located in the rule? This should be clarified in the rule. In addition, in this paragraph, delete the words “make an” prior to the word assessment and insert “impose the”; delete the words “any other” and replace it with the word “the”; and clarify what the department’s “best judgment” is in relation to its decision to make the assessment.

f. In s. Tax 1.17 (4) (f), the word “amended” should be inserted prior to the word “survey,” since the April 1<sup>st</sup> due date applies to the filing of an amended survey.

g. In s. Tax 1.17 (5) (c), after the first reference to “June 1” the phrase “of each year” should be inserted to clarify that the assessment payment is an annual requirement.

h. In s. Tax 1.17 (5) (d), “pre-” should be inserted before the last reference to the word “payment.”

i. In s. Tax 1.17 (6) (b), for how long must an ambulatory surgery center retain financial books and records?

j. In s. Tax 1.17 (7), the phrase “complained of” should be replaced by “as stated in the petition.”

k. In s. Tax 1.17 (8) (a), the phrase “shall become” should be replaced by “are considered.”