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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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### CLEARINGHOUSE RULE 10-094

#### 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. Should SECTION 2 of the proposed rule create s. Tax 11.002 (3) (a) 3. a. and b. instead of s. Tax 11.002 (3) (am) 1. and 2.?

b. Throughout the proposed rule, the department should include “http://” in the Web addresses provided in notes.

c. In the notes contained in SECTIONS 5 and 6 of the proposed rule, the department may wish to use the phrase “Rules and Procedures of the Streamlined Sales Tax Governing Board, Inc., available at...” rather than “the Streamlined Sales Tax Governing Board, Inc.’s Rules and Procedures, available at...”

d. In SECTION 6 of the proposed rule, the items listed in s. Tax 11.09 (2) should be listed as paragraphs (a), (b), etc.

e. In the note following s. Tax 11.61 (2) (b) 3., the department should provide a Web address for publication 224 if the publication is available online.

f. In s. Tax 11.68 (6) (f), the department should use either “means” or “includes” to define “improvements to land” rather than the term “such as.” Alternatively, the department may wish to list the improvements described in the paragraph in an example following the paragraph.

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

- a. In s. Tax 11.11 (3) (d) 1., does the department intend to refer to “thermal oxidizers and thermal pumps” or “thermal oxidizers” and “pumps”?
- b. In s. Tax 11.12 (d), should a comma be placed after “show” and before “or”?
- c. In s. Tax 11.13 (6) (a) 3., “telecommunications” is spelled incorrectly as it last appears in the material added to the subdivision.