



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 10-117

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.]

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

a. All references to ss. 71.07 (3rm), 71.28 (3rm), and 71.47 (3rm), Stats., throughout the analysis, rule text, and Notes should be updated to ss. 71.07 (3rm), 71.28 (3rm), and 71.47 (3rm), Stats., as renumbered by the Legislative Reference Bureau.

b. In item 1. of the analysis, the reference to sub. (4) of s. 560.2056, Stats., should be deleted. The full section provides the statute interpreted.

c. The definition of food processing in s. Comm 135.20 (4) refers to s. 97.29 (1) (g) (intro.) to 3., Stats., but s. 97.29 (1) (g), Stats., also includes subds. 4. to 8. Why are subds. 4. to 8. excluded?

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

a. Section Comm 135.30 (3) should require a statement or documentation regarding the taxpayer’s expenses claimed as a deduction under section 162 of the Internal Revenue Code, as a deduction from federal taxes is not allowed concurrently with the investment credit.

b. Section Comm 135.30 (3) should require information regarding jobs, salaries, and benefits created by the project, as that is part of the consideration by the department in s. Comm 135.40 (3). It could also require information regarding any previous assistance received from the department, to assist the department’s evaluation of that consideration.

c. In s. Comm 135.30 (4), should “February 15th” be replaced by the phrase, “45 days from the end,” as taxpayers’ taxable years can be different from the calendar year? Likewise, in sub. (5), should “fiscal year 2009-10” be replaced with “taxable years ending between January 1, 2009, and December 31, 2010”?

d. In s. Comm 135.30 (5), the second occurrence of the word “and” should be replaced by the word “or.”

e. Section Comm 135.40 (1) should be rewritten to read: “After receipt of an application..., the department shall issue a certification for an applicant that has met the criteria....” Further, it appears that the cross-reference in this subsection should be to s. Comm 135.30, in order to not exclude s. Comm 135.30 (1).