LCRC FORM 2



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

CLEARINGHOUSE RULE 13-012

AN ORDER to repeal Tax 2.085 (2), 2.90 (6) and 2.97; to amend Tax 1.11 (4) (d), 2.98 (1) (b) and (Note 2), 11.04 (1), 11.05 (4) (a), 11.49 (2) (b), and 11.70 (2) (e); and to create Tax 2.50 (1) (Note), relating to general provisions of income taxation and sales and use tax.

Submitted by **DEPARTMENT OF REVENUE**

01-30-2013 RECEIVED BY LEGISLATIVE COUNCIL.

02-25-2013 REPORT SENT TO AGENCY.

JKR:MM

LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]

	Comment Attached	YES	NO 🗸	
2.	FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]			
	Comment Attached	YES 🗸	NO 🗌	
3.	CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]			
	Comment Attached	YES	NO 🗸	
4.	ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS [s. 227.15 (2) (e)]			
	Comment Attached	YES 🗸	NO 🗌	
5.	CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f.			
	Comment Attached	YES 🗸	NO 🗌	
6.	POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL REGULATIONS [s. 227.15 (2) (g)]			
	Comment Attached	YES	NO 🗸	
7.	COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]			(h)]
	Comment Attached	YES	NO 🗸	