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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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### CLEARINGHOUSE RULE 14-006

#### 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 November 2011.]**

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

a. In SECTION 12, in the treatment clause, “(e) (L) (Example)” should be replaced with “(e) 2. L. (Example)”. The introductory clause and text of the rule should also be modified to reflect this change.

b. In s. Tax 11.20 (2) (b) (Example 3), “~~or~~” should be inserted before “in Wisconsin” and the “~~or~~” before “nor engaged” should be removed. [s. 1.06 (1) (a), Manual.] This comment also applies to s. Tax 11.20 (2) (d) (Example 5).

c. In s. Tax 11.26 (2) (n), the acronym “PUC” should be defined. [s. 1.01 (8), Manual.] This comment also applies to the acronym “USF” in s. Tax 11.26 (3) (h).

d. In SECTION 36, the title “Effective date” should follow the format in s. 1.02 (4), Manual.

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

In the statutes interpreted section of the rule summary, should “77.54 (9) (a)” be replaced with “77.54 (9a)”?

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

In s. Tax 11.52 (7) (c) (Note 2), an underscored semicolon should be inserted before “and (b)”.