LCRC FORM 2



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

Scott Grosz Clearinghouse Director Terry C. Anderson Legislative Council Director

Margit S. Kelley Clearinghouse Assistant Director **Jessica Karls-Ruplinger** Legislative Council Deputy Director

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 17-019

AN ORDER to repeal Tax 2.02 (10) (b) and 3.095 (4) (a) 2.; to amend Tax 1.11 (2) and (5) (a) 2., 1.13 (1) (b) and (4) (b), 2.02 (4) (a) 4., (9) (a) and (10) (a), 2.12 (5) (b), 2.31 (1) (Note), 2.39 (3) (a) 1., (b) 1., (c) 1., and (d) and (d) (Note), 2.475 (title) and (1) and (1) (Note), (2) and (2) (b) (Note), and (4) (Note), 2.955 (3) (a), 3.01 (7) (b) 1., 3.05 (3) and 9.69 (5) (intro.); and to create Tax 1.11 (4) (cm) and (gm), 2.955 (4) (e) and (f), and 3.095 (4) (a) 22., relating to income, franchise, and excise tax provisions.

Submitted by **DEPARTMENT OF REVENUE**

03-20-2017 RECEIVED BY LEGISLATIVE COUNCIL.

04-17-2017 REPORT SENT TO AGENCY.

SG:AO

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 REFERENCE [s. 227.15 (2) (e)]	CES TO RELATED ST	CATUTES, RULES AND FORMS	
	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)]
	Comment Attached	YES	NO 🗸	