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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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**Scott Grosz**  
*Clearinghouse Director*

**Jessica Karls-Ruplinger**  
*Legislative Council Acting Director*

**Margit Kelley**  
*Clearinghouse Assistant Director*

### CLEARINGHOUSE RULE 18-080

#### 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 December 2014.]**

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

a. In the rule summary, the heading and entry for the estimate of the amount of time that state employees will spend developing the rule should be removed. That is not a required provision for the rule summary of a proposed rule. [s. 1.02 (2), Manual.]

b. In s. Tax 11.905 (3) (a) (intro.), a phrase such as “any of the following is true” should be inserted before the colon. [s. 1.03 (3), Manual.]

c. In s. Tax 11.905 (3) (a) 1., the sentence should end in a period rather than a comma. Likewise, in subd. 2., the sentence should end in a period rather than a comma and the word “or”. [s. 1.03 (4), Manual.]

d. In s. Tax 11.905 (3) (d) (intro.), it appears that the listed items following the introduction are intended to be substantive identifications of when separate sampling may be used, and is not intended to be a Note that lists examples. If so, in the second sentence, consider removing the phrase “following are examples of when the” and inserting the phrase “in any of the following circumstances” at the end of the sentence. Alternatively, if appropriate, consider removing the second sentence entirely and inserting the phrase “in any of the following circumstances:” at the end of the first sentence. Also, if the list in subds. 1. to 4. is not intended to be exhaustive, consider adding a final subdivision, along the lines of “Other relevant circumstances in which the use of more than one sample population or a separate sampling method to select sample units would be reasonably necessary to maintain statistical quality.”

e. In s. Tax 11.905 (4) (intro.), the sentence should conclude with a colon as it precedes a list. [s. 1.03 (3), Manual.]

f. In s. Tax 11.905 (4) (d) (intro.), the phrase “all of” should be inserted after the word “include”. [s. 1.03 (3), Manual.]

g. In s. Tax 11.905 (4) (d) 1. to 5., each sentence should end in a period. [s. 1.03 (4), Manual.]

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

In the rule summary’s listing of statutes interpreted, should sub. (2) be added to the listing of s. 77.59 (2g), Stats.? Subsection (2) is specifically cited in the Note at the end of s. Tax 11.905.

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

In s. Tax 11.905 (4) (g), the word “are” should be revised to the phrase “must be” in order to maintain verb uniformity with the other paragraphs in the subsection.