



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 19-112

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.]

1. Statutory Authority

a. In the rule summary’s plain language analysis, pars. a., b., k., and m. do not cite specific statutory authority for the proposed rule modifications, rather the citations are to the acts which modified the statutes. Some of the acts cited include acts as broad as the 2013-14 Biennial Budget Act (2013 Wisconsin Act 20). The agency should cite the specific statutes interpreted under the general agency authority to permit a reader to refer to the relevant authorizing statutes. For example, it appears that par. m. could cite s. 77.61 (1), Stats.

b. In par. d. of the rule summary’s plain language analysis, it is not clear why purchases by diplomats from the American Institute in Taiwan are now tax exempt under s. 77.54 (1), Stats. This should be explained.

c. In par. o. of the rule summary’s plain language analysis, it is not clear why a change to the taxation of video franchise fees is necessary. This should be explained.

2. Form, Style and Placement in Administrative Code

a. In the rule caption’s listing of affected provisions, it is not necessary to repeat a superior designation, after first being identified, when listing multiple affected subunits. For example:

(1) In the amended provisions:

(a) Section Tax 11.33 should be listed as “11.33 (4) (a) (intro.) and 3. and (5) (c)”.

(b) Section Tax 11.35 should be listed as “11.35 (2) (b), (5) (a) and (Example), (b) and (Example 1) and (Example 2), (6) (a) (Example 1), (Example 2), (Example 3), and (Example 5), (6) (b) and (Example 2), (7) (b) (Example), (c) (Example 1) and (Example 2), and (d) (Example), and (8) (Note 2)”.

(2) In the created provisions, s. Tax 11.68 should be listed as “11.68 (4) (a) (title), (b) (title), (c) (title), (d) (title), (e) (title), (f) (title), (fm), (g) (title), (h) (title), and (i)”.

b. SECTION 4 of the proposed rule should be separated into two SECTIONS: first, to amend s. Tax 11.13 (6) (b) 2.; and second, to amend s. Tax 11.14 (2) (b) and (16). Subunits of one rule provision may be treated together in one SECTION, but may not be combined with subunits from a different rule provision. [s. 1.04 (2) (a) 4., Manual.]

c. In s. Tax 11.26 (3) (Note 2), the period after “Act 20” that is shown with a strike-through should be removed, and the final period should be shown without underscoring.

d. SECTION 9 of the proposed rule should be divided into three SECTIONS to separately treat the amended provisions under ss. Tax 11.33, 11.34, and 11.35.

e. SECTIONS 17 and 21 of the proposed rule appear to contain internal editorial notes, which should be removed.

f. In s. Tax 11.68 (4) (i) (intro.), the material should be revised to include an introductory statement to the subunits. The statement should contain a phrase such as “all of the following” or “any of the following” and end with a colon. The statement should also form a complete sentence when read with the subunits. [s. 1.03 (3), Manual.]

g. In s. Tax 11.68 (13) (Note 2), the final period should be shown without underscoring.

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

In the rule summary’s plain language analysis, an understanding of the proposed rule would be improved by a more detailed explanation of its individual provisions. For example, a description of the context for the change and a summary of the rule provision would be more helpful than stating that a provision is amended or created on each of the identified subject areas.