



# Wisconsin Legislative Council

## RULES CLEARINGHOUSE

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## CLEARINGHOUSE RULE 22-044

### Comments

**[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Council Staff and the Legislative Reference Bureau, dated November 2020.]**

#### 1. Statutory Authority

Section 71.07 (3N) (g), Stats., permits the Dairy and Livestock Farm Investment Credit to be carried forward to taxable years that begin after December 31, 2013. Are there any credits remaining from prior years that may still be claimed in the current or in future years that should be exhausted prior to the repeal of s. Tax 2.99?

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

a. Consider inserting a heading for “Text of Rule” at the beginning of the text of the proposed changes, similar to the heading for the “Analysis by the Department of Revenue”.

b. SECTION 6 of the proposed rule should be separated into two SECTIONS, as follows:

(1) To renumber and amend s. Tax 2.67 (2) (c) 4. to s. Tax 2.67 (2) (c) 4. (intro.).

(2) To create s. Tax 2.67 (2) (c) 4. a. to k. [Show text without underscoring.]

c. In SECTION 26 of the proposed rule, the treatment clause should be revised to renumber and amend s. Tax 11.63 (2) (c) (intro.) to s. Tax 11.63 (2) (c). Also, in the text of the proposed changes, the stricken phrase “the retailer of the merchandise” should be moved to appear before the underscored phrase “a marketplace provider”. [s. 1.04 (4) (a) 2., Manual.]

d. The rule caption’s listing of provisions affected in the proposed rule should be updated to reflect any treatment changes made in response to these comments.

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

SECTION 11 of the proposed rule repeals the reference to paper forms that were provided by the department upon request. It appears that the forms are still available from DOR via the website at <https://www.revenue.wi.gov/DORForms/mf-207.pdf>. A note referencing the availability of the form on the website and link may assist those who file under this provision. [s. 1.12 (3), Manual.]