

Report From Agency
DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 21-085
SECTION 227.19(2) AND (3), STATS., REPORT

Basis and Purpose of the Proposed Rule

Upon review of the administrative code, various sections were identified as needing updating, as it relates to income, franchise, and excise taxes for purposes of the JCRAR report submitted on March 26, 2019.

Public Hearing

A public hearing was held on December 3, 2021. No one appeared offering testimony at the hearing.

No public comments to the proposed rule order were received.

Legislative Council Staff Recommendations

Legislative Council suggested that DOR consider the following:

Adequacy of References to Related Statutes, Rules, and Forms

- Section 23 of the proposed rule repeals (Note 1), (Note 2), and (Note 3) of s. Tax 2.98 (2) (b). There are only two notes under s. Tax 2.98 (2) (b). The repeal of the third note is unnecessary as it does not exist.
- Section 31 of the proposed rule amends s. Tax 7.21 by removing a specific federal regulation regarding labeling requirements and referencing general federal regulations regarding labeling. When citing a federal law, use specific U.S. Code or Code of Federal Regulations references whenever possible. [See ss. 1.14 and 1.15 (3), Manual.]

DOR's response – These changes were made.

Regulatory Flexibility Analysis

The proposed rule order does not affect small businesses, as it only reflects changes made by law and other technical changes.