

Governor

State of Wisconsin • DEPARTMENT OF REVENUE

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Peter W. Barca Secretary of Revenue

Legislative Council Rules Clearinghouse One East Main Street Suite 401 PO Box 2536 Madison WI 53701-2536

Re: Chapter Tax 11

Dear Council:

As required under s. 227.15(1), Stats., enclosed for Legislative Council's review is a proposed rule order relating to repealing and recreating secs. Tax 11.55 and 11.88(6) to explain sales and use tax collection and remittance requirements for marketplace providers, sales agents, brokers, and consignors that facilitate sales on behalf of sellers. The proposed order has also been e-mailed to clearing.house@legis.wisconsin.gov. If you have any questions regarding this proposed order, please contact Jen Olson at 266-8253 or jennifer.olson@wisconsin.gov.

Sincerely,

Peter W. Barca Secretary of Revenue

PWB:JCO:

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Enclosure