

TAX 7.8

Filed Dec 9-1957
11:30 am.

ORDER OF THE
WISCONSIN DEPARTMENT OF TAXATION
AMENDING AND ADOPTING RULES

Pursuant to the authority vested in the Wisconsin Department of Taxation by Sections 139.03 (11), 176.05 (23) (h) and 176.43 (2) of the statutes, the said Department hereby amends and adopts rules as follows:

Paragraph (4) of Rule TAX 7.01 and paragraph (2) of Rule TAX 8.21 are amended as indicated on the annexed papers, and Rule TAX 8.85 is adopted as shown on the annexed papers.

The rule changes herein referred to shall take effect upon the first day of the month following publication in the Wisconsin Administrative Register as provided in Section 227.026 (1) of the statutes.

Dated this 9th day of December, 1957.

WISCONSIN DEPARTMENT OF TAXATION



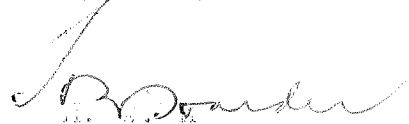
H. W. Harder
Commissioner of Taxation

STATE OF WISCONSIN }
DEPARTMENT OF TAXATION) SS.

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, H. W. Harder, Commissioner of Taxation and custodian of the official records of the Wisconsin Department of Taxation, do hereby certify that the annexed Rule TAX 8.85 and the annexed amendments to Rules TAX 7.01 and TAX 8.21 have been approved by me, and have been compared by me with the originals on file in this Department and are true and correct copies of such originals.

IN TESTIMONY WHEREOF, I
have hereunto set my hand
at the State Office Building
in the City of Madison,
Wisconsin, this 9th day of
December, A.D., 1957.



H. W. Harder
Commissioner of Taxation

TAX 8.85 Procedure for Apportionment of Cost of Administration of Section 176.05 (23).

All costs of administration of Section 176.05 (23), both direct and indirect, and including costs of supplies, equipment and rental and clerical, investigational, administrative and supervisory help, must be borne by the intoxicating liquor permittees. The aggregate of such costs shall be determined by the Director of Beverage and Cigarette Taxes quarterly and shall be prorated by him among the permittees at any time licensed as a permittee in each calendar quarter. Each such permittee shall be billed no later than the twentieth day of the month following the close of each calendar quarter for his share of such aggregate costs for such quarter, and such bill must be paid within ten days of the billing date. The costs of administration for each quarter shall be prorated among the permittees licensed in such quarter on the basis of estimated retail dollar sales based upon reported gallons of wine and liquor sold at retail by each permittee. Whenever the sales of a permittee have not been reported to the Beverage and Cigarette Tax Division, the Director shall estimate such sales for purposes of such proration.

TAX 7.01 PURCHASES AND INVOICES

Amend paragraph 4 to read as follows:

(4) All fermented malt beverage retailers must retain on their licensed premises the invoices covering shipments received

by them from breweries, bottlers or wholesalers. Such invoices must be retained for two years from date of invoice in groups covering a period of one month each and be available for inspection at all reasonable times by representatives of the division of beverage and cigarette taxes and the date of payment, if paid, must be recorded on such invoice.

TAX 8.21 PURCHASES BY THE RETAILER.

Amend paragraph 2 to read as follows:

(2) Holders of either a Class A or Class B retail license shall retain invoices covering all purchases of intoxicating liquor for a period of two years from the date of the invoice. Such invoices shall be retained on the licensed premises in groups covering a period of a month each and shall be open to inspection at all reasonable times by any representative of the division of beverage and cigarette taxes. The date of payment, if paid, must be recorded on each invoice.