



# The State of Wisconsin

DEPARTMENT OF TAXATION  
ROOM 1000 STATE OFFICE BUILDING  
MADISON 2, WISCONSIN  
December 16, 1960

*Filed Dec 19, 1960  
8:40 am*

*TAX 7,8*

Mr. James Burke  
Revisor of Statutes  
State Capitol  
Madison, Wisconsin

Dear Mr. Burke:

Under date of December 13, 1960 we transmitted to you a certified copy of Tax Rule 7.22 and 8.85 which were adopted by the Commissioner of Taxation on that date.

In numbering the Tax Rule we erred in that there already exists Rule No. 8.85 in Beverage Tax and, therefore, request that the certified copy of Rule 8.85 be changed to 8.86.

Sincerely,

WISCONSIN DEPARTMENT OF TAXATION

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H. W. Harder  
Deputy Commissioner of Taxation

cc: Hon. Robert C. Zimmerman  
Secretary of State  
State Capitol, Madison, Wis.

Commerce Clearing House  
4025 West Peterson Avenue  
Chicago 46, Illinois

Prentice-Hall, Inc.  
70 Fifth Avenue  
New York 11, New York  
Att'n: Mr. Stephan L. Taylor  
Editorial Staff

HWH:rs

Filed Dec 15, 1960  
8:20 am


CERTIFICATE OF ADOPTION OF RULE

STATE OF WISCONSIN )  
 ) SS.  
DEPARTMENT OF TAXATION)

I, John A. Gronouski, Commissioner of Taxation and  
custodian of the official records of the Department of Taxation,  
do hereby certify that the annexed rules and regulations relating  
to fermented malt beverages and intoxicating liquors were duly  
approved and adopted by me on December 13, 1960.

I further certify that said copy has been compared by  
me with the original on file in this Department, and that the same  
is a true copy thereof and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto  
set my hand at the State Office  
Building, in the city of Madison,  
this 13 day of December,  
A. D. 1960.

  
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Commissioner, State Department of  
Taxation

ORDER OF THE COMMISSIONER OF  
TAXATION, ADOPTING RULES

Pursuant to authority vested in the commissioner of taxation by sections 227.01 (h), 227.01h (2) (a), 227.02 (1) (d) and 176.43 (2), Wisconsin Statutes, the Commissioner of Taxation hereby adopts rules as follows:

Sections Tax 7.22 and Tax 8.85 are adopted to read:

Tax 7.22. Tied house law; volume and quantity discounts. Sec. 66.05h (h) of the statutes is interpreted to forbid the giving of products of the industry or of volume discounts to class "B" licensees. Volume discounts are defined as discounts, rebates, or refunds based upon the volume of the licensee's purchases from a brewer, bottler or wholesaler over a period of time or a series of transactions. Discounts are permissible only when based upon the quantity of the product purchased in a single transaction, a single delivery, and a single invoice. Such permissible discounts must be available to all class "B" licensees.

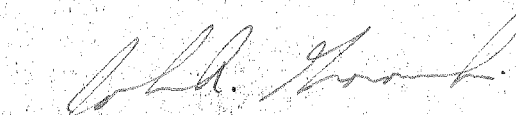
Tax 8.85. Tied house law; volume and quantity discounts. Sec. 176.17 (2) of the statutes is interpreted to forbid the giving of products of the industry or of volume discounts to class "B" licensees. Volume discounts are defined as discounts, rebates, or refunds based upon the volume of the licensee's purchases from a manufacturer, rectifier or wholesaler over a period of time or a series of transactions. Discounts are permissible only when based

upon the quantity of the product purchased in a single transaction, a single delivery, and a single invoice. Such permissible discounts must be available to all class "B" licensees.

The rules contained herein shall take effect on the first day of the month following its publication in the Wisconsin Administrative Register as provided in sec. 227.026 (1), Wisconsin Statutes.

Dated: *December 13, 1960*

WISCONSIN DEPARTMENT OF TAXATION

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Commissioner of Taxation