

TAX 4 to 12

Filed May 2, 1975
1:40 pm C. L. Paulson

CERTIFICATE OF RULE CHANGES

STATE OF WISCONSIN)
) ss
DEPARTMENT OF REVENUE)

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, DAVID ADAMANY, Secretary of the Department of Revenue and custodian of the official records of such department, do hereby certify that the annexed rule changes whereby all or certain portions of

- Chapter Tax 4 are amended,
- Chapter Tax 5 are amended,
- Chapter Tax 6 are amended,
- Chapter Tax 7 are amended,
- Chapter Tax 8 are amended and repealed,
- Chapter Tax 9 are amended and repealed,
- Chapter Tax 11 are amended, and
- Chapter Tax 12 are repealed

were this day duly approved and adopted by me.

I further certify that the attached copies of such changes were compared by me with the originals on file in the offices of the Department of Revenue, and that the same are true copies thereof and of the whole of such originals.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the General Executive Facility, 201 East Washington Avenue, in the City of Madison, Wisconsin this 2nd day of May, A. D. 1975.

David Adamany
David Adamany
Secretary of Revenue

ORDER OF THE WISCONSIN DEPARTMENT
OF REVENUE CHANGING RULES

Pursuant to the authority vested in the Wisconsin Department of Revenue by Sections 72.05, 76.04(2), 77.52(19), 78.79, 139.08(2) and 176.05(23)(h) of the statutes the Secretary of Revenue hereby amends and repeals rules as follows:

Chapter Tax 4

MOTOR VEHICLE FUEL TAXATION

Tax 4.50 "Wisconsin department of taxation, motor fuel division," is changed to "department of revenue".

Chapter Tax 5

GIFT TAXATION

Tax 5.01 "Wisconsin Department of Taxation" is changed to "Wisconsin Department of Revenue" in the first sentence and in the note and the words "Central Processing Center" in the note are deleted.

Chapter Tax 6

PUBLIC UTILITY TAXATION

Tax 6.01 "department of taxation" is changed to "department of revenue" (2 times), 76.40 is changed to 76.04, 76.40 (2) is changed to 76.04(2) and February 15 is changed to April 15.

Tax 6.02 "department of taxation" in the second sentence is changed to "department of revenue". The last sentence is changed to read:

Inquiries on obtaining extra forms should be addressed to the Department of Revenue, Utilities Section, 201 E. Washington Avenue, Madison, Wis. 53702.

Chapter Tax 7

FERMENTED MALT BEVERAGES

Tax 7.01(3) and (4) and 7.11(2) and (4) Reference to representatives of the "division of beverage and cigarette taxes" are changed to -- representatives of the "department of revenue".

Chapter Tax 8

INTOXICATING LIQUORS

Tax 8.02(1) is changed to read as follows:

(1) Liquor stamps are provided by the department of revenue in proper denominations and may be purchased by manufacturers, rectifiers, wholesalers and out-of-state permittees holding the proper permits. Stamps may be purchased only from the Wisconsin Department of Revenue, P. O. Box 75, Madison, Wisconsin 53701. Mail orders will be accepted when made in the proper form and accompanied by the proper remittance.

Tax 8.02(2) "Department of Taxation, Division of Beverage and Cigarette Taxes" is changed to "Department of Revenue".

Tax 8.03(1)(b) Change to read: "On all intoxicating liquor, except wine containing not over 21 percent alcohol by volume, rectified or manufactured in Wisconsin, . . ."

Tax 8.03(2) Delete entire subsection.

Tax 8.04(1) and (2) "manufacturer, rectifier, wholesaler or winery" is changed to "manufacturer, rectifier, wholesaler or out-of-state permittee" (3 times) and "commissioner of taxation" is changed to "department of revenue" (3 times).

Tax 8.11 is changed to read as follows: Reports. Monthly reports must be filed by all manufacturers, rectifiers, wholesalers, wineries and out-of-state permittees having a permit to ship into or do business within the state of Wisconsin, on forms furnished by the department of revenue. Such reports must be made in duplicate, the original to be mailed to the department of revenue on or before the tenth day of each month covering the

preceding calendar month, and the duplicate to be retained by the firm submitting the report. Reports must be submitted on the basis of wine gallons, not proof gallons. In the event no transactions occur in any given month the report must be filed with a notation written across the face: "No transactions."

Note: Blank forms may be obtained from the Department of Revenue, Box 75, Madison, Wisconsin 53701.

Tax 8.21(1) is changed to read: ". . . registered Wisconsin manufacturer, rectifier, wholesaler or winery".

Tax 8.21(2) "division of beverage and cigarette taxes" is changed to "department of revenue".

Tax 8.22(1) is changed to read: "No Wisconsin manufacturer, rectifier, wholesaler or winery shall purchase . . ."

Tax 8.22(2) is changed to read: "Wisconsin manufacturers, rectifiers, wholesalers and wineries will be furnished a list of out-of-state permittees duly licensed to ship intoxicating liquor into the state. Purchases may be made and shipments received only from the permittees included on such lists."

Tax 8.22(3) is changed to read: "Out-of-state permittees will be furnished a complete list of Wisconsin manufacturers, rectifiers, wholesalers and wineries to whom sales and shipments of intoxicating liquor may be made.

Tax 8.31(2) is changed to read: "Wisconsin manufacturers, rectifiers, wholesalers and wineries claiming exemption . . ."

Tax 8.31(3) is changed to read: "No Wisconsin manufacturer, rectifier, wholesaler or winery shall receive . . ."

Tax 8.35(1) "Commissioner of Taxation" is changed to "Wisconsin Department of Revenue".

Tax 8.35(2) "commissioner of taxation" is changed to "department of revenue".

Tax 8.35(3) and (5) "Division of Beverage and Cigarette Taxes of the Department of Taxation" is changed to "department of revenue".

Tax 8.41 Size of Containers (correct spelling)

Tax 8.51 "commissioner of taxation" is changed to "department of revenue".

Tax 8.66 "except wine containing not over 21 percent alcohol by volume" is added after "intoxicating liquor".

Tax 8.76(1) and (2) "Commissioner of taxation" is changed to "secretary of revenue".

Tax 8.76(3) is changed to read: "Samples of intoxicating liquor, except wine containing not over 21 percent of alcohol by volume, carried by salesmen must bear Wisconsin revenue stamps."

Tax 8.81 "division of beverage and cigarette taxes" is changed to "department of revenue". (twice)

Tax 8.85 "director of beverage and cigarette taxes" is changed to "department of revenue" and "beverage and cigarette tax division, the director" is changed to "department of revenue, the department".

Tax 8.86 is changed to read: ". . . purchases from a manufacturer, rectifier, wholesaler, or winery over a period . . ."

CHAPTER TAX 9
TOBACCO-PRODUCTS
CIGARETTE TAX

(Change to)

~~Tax-9.41-VENDING-MACHINES~~

(Delete from index)

Tax 9.06(1) delete last sentence.

Tax 9.06(2) delete last four words (opposite the federal stamp).

Tax 9.12 "tobacco products" is changed to "cigarettes".

Tax 9.12(3) "division of beverage and cigarette taxes" is changed to "department of revenue".

Tax 9.12(4) "tobacco products" is changed to "cigarettes" (twice).

Tax 9.12(5) "tobacco products" is changed to "cigarettes", and "Division of Beverage and Cigarette Taxes" is changed to "department of revenue".

Tax 9.16(1) "commissioner of taxation" is changed to "department of revenue" and "department of taxation" is changed to "department".

Tax 9.16(2) "wholesaler" is changed to "distributor" and "commissioner of taxation" is changed to "department of revenue".

Tax 9.16(5) "department of taxation" is changed to "department of revenue".

Tax 9.17(1) "commissioner of taxation" is changed to "department of revenue".

Tax 9.17(3) "office of Beverage and Cigarette" is changed to "Department of Revenue, Madison" (twice) and "form CT-3020" is changed to "form CT-623".

Tax 9.19(1) "tobacco product" is changed to "cigarette package".

Tax 9.19(2) "commissioner of taxation" is changed to "secretary of revenue" (twice).

Tax 9.19(3) "tobacco product" is changed to "cigarette".

Tax 9.19(4) "tobacco product" is changed to "cigarette" and "commissioner of taxation" is changed to "secretary of revenue".

Tax 9.21(1) "tobacco products" is changed to "cigarettes".

Tax 9.21(2) "tobacco products" is changed to "cigarettes".
"wholesalers" is changed to "distributors". "commissioner of
taxation" is changed to "department of revenue".

(twice)
Tax 9.21(3) "wholesalers" is changed to "distributors". / "tobacco
products" is changed to "cigarettes". "commissioner of taxation"
is changed to "department of revenue".

Tax 9.22(1) "tobacco products" is changed to "cigarettes".

Tax 9.22(2) "tobacco products" is changed to "cigarettes".
"wholesaler" is changed to "distributor" (twice).

Tax 9.22(3) "monthly report form CT-3008" is changed to
"schedule CT-107". "wholesaler" is changed to "distributor".

Tax 9.22(4) "wholesalers" is changed to "distributors".
"CT-3007A" is changed to "CT-101".

Tax 9.26 title "tobacco products" is changed to "cigarettes".

Tax 9.26(1) "wholesaler" is changed to "distributor" (four times).

Tax 9.26(2) "wholesaler" is changed to "distributor".
"tobacco products" is changed to "cigarettes".

Tax 9.26(3) "tobacco products" is changed to "cigarettes" (twice).

Tax 9.31(1) "tobacco products" is changed to "cigarettes" (twice).
"wholesalers" is changed to "distributors" and "wholesaler" is
changed to "distributor".

Tax 9.31(2) "wholesalers" is changed to "distributors". "tobacco
products" is changed to "cigarettes".

Tax 9.36 title "tobacco products" is changed to "cigarettes".

Tax 9.41 delete entire section.

Tax 9.42 "tobacco products" is changed to "cigarettes".

Tax 9.46(1) "tobacco products" is changed to "cigarettes".
"wholesaler" is changed to "distributor or jobber". "commissioner
of taxation" is changed to "department of revenue".

Tax 9.46(2) "tobacco products" is changed to "cigarettes" (twice)
"division of beverage and cigarette taxes" is changed to "depart-
ment of revenue".

Tax 9.56 change entire section to read: "Separate sets of records are required for each branch or place at which a wholesale cigarette business is operated."

Tax 9.61 "tobacco products" is changed to "cigarettes".

Tax 9.67 title "Tobacco" is changed to "Cigarette".

Tax 9.67(1) "wholesale permittee" is changed to "distributor". "tobacco" is changed to "cigarette" (four times).

Tax 9.67(2) "wholesale permittee" is changed to "distributor". "tobacco tax" should be changed to "cigarette tax". "commissioner of taxation" is changed to "department of revenue".

Tax 9.67(3) "tobacco tax" is changed to "cigarette tax".

Tax 9.67(3) (a) "tobacco tax" is changed to "cigarette tax".

Tax 9.67(3) (b) "commissioner of taxation" is changed to "department of revenue".

Tax 9.67(3) (c) "tobacco tax" is changed to "cigarette tax".

Tax 9.67(4) "commissioner of taxation" is changed to "department of revenue".

Tax 9.67(5) "wholesale permittee" is changed to "distributor". "tobacco tax" is changed to "cigarette tax". "commissioner of taxation" is changed to "department of revenue".

Chapter Tax 11

SALES AND USE TAX

Tax 11.01 "department of taxation" is changed to "department of revenue".

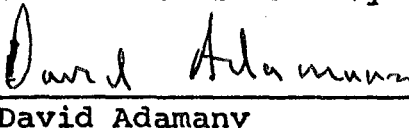
Chapter Tax 12

OLEOMARGARINE TAX

Tax 12.01 and 12.02 Delete

(Oleomargarine tax law expired 12/31/73 - delete whole chapter tax 12).

Dated at Madison, Wisconsin this 2nd day of May, 1975.



David Adamany
Secretary of Revenue



State of Wisconsin \ DEPARTMENT OF REVENUE

STATE OFFICE BUILDING
201 EAST WASHINGTON AVENUE
MADISON, WISCONSIN 53702

July 9, 1975

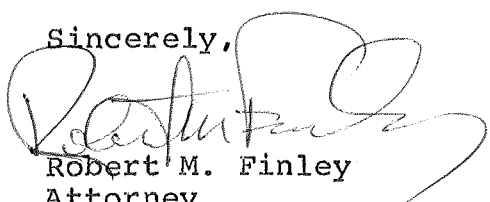
Mr. Orlan L. Prestegard
Revisor of Statutes
State Capitol
Madison, Wisconsin 53702

Dear Mr. Prestegard:

As you will no doubt recall the Department of Revenue has just recently completed a very extensive updating of all of its rules to make them conform to existing administrative procedures and statutory language. I acted more or less as the clearing house for the changes requested by administrators of our various divisions and put the combined changes in final draft form. In the latter stages of putting these changes together it was decided that rather than amend Sec. Tax 9.42 it should be eliminated altogether, penny cigarette machines being out of the question today anyway. However, due to an error Tax 9.41 was eliminated rather than Tax 9.42.

We would like to reverse this error and reinstate Tax 9.41 with the least possible delay and would appreciate your assistance in making this correction. Sec. 9.41 should read just as it did previously except that "commissioner of taxation" should be changed to "department of revenue."

Sincerely,



Robert M. Finley
Attorney

RMF:ls