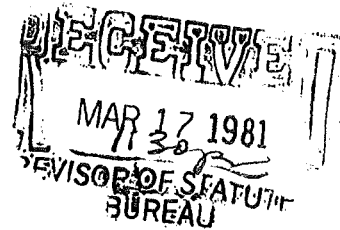


Tax 2

CERTIFICATE

STATE OF WISCONSIN)
DEPARTMENT OF REVENUE) SS

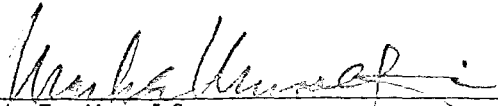


TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the annexed rule, relating to indexing the income tax brackets, was duly approved and adopted by this department on March 13, 1981.

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 125 South Webster Street in the city of Madison, this 13th day of March 1981.



Mark E. Musolf
Secretary of Revenue

5-1-81

ORDER OF THE WISCONSIN DEPARTMENT OF REVENUE

ADOPTING RULE TAX 2.081, "INDEXED INCOME TAX RATE SCHEDULE"

Relating to indexing the income tax brackets applicable to individuals, estates and trusts.

Analysis by the Department of Revenue

Under s. 71.09(2), Wis. Stats., the Department of Revenue by administrative rule must annually, commencing with the 1980 taxable year, change the dollar amounts of the taxable income in the tax rate schedule applicable to individuals, estates and trusts, based on changes in the U.S. Consumer Price Index. For the 1980 taxable year, the income brackets must be changed to recognize the percentage change between the U.S. Consumer Price Index, all Urban Consumers, U.S. City Average, for the month of June 1979 and the month of June 1980. However, the annual change is limited by statute to a maximum of 10%.

The Consumer Price Index, all Urban Consumers, U.S. City Average increased from 216.6 for June 1979 to 247.6 for June 1980, a 14.3% increase. Therefore, given the ceiling for change in the statutes, the dollar amounts of taxable income in the 1980 tax rate schedule have been increased by the authorized maximum of 10%.

Pursuant to authority vested in the Department of Revenue by section 71.09(2), Wis. Stats., the Department of Revenue hereby adopts a rule interpreting sections 71.09(1b) and (2), Wis. Stats., as follows:

Section Tax 2.081 of the Wisconsin administrative code is adopted to read:

Tax 2.081. Indexed income tax rate schedule. (Sections 71.09(1b) and (2), Stats.) (1) THE LAW. (a) Section 71.09(1b), Stats., prescribes the tax rates to be applied to taxable income in determining the tax to be assessed, levied and collected upon the taxable incomes of all persons other than corporations for the taxable year 1979.

(b) Section 71.09(2), Stats., provides that "Commencing with calendar year 1980 and corresponding fiscal years and thereafter, the dollar amounts in sub. (1b) shall be changed to reflect the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of June of the current year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of June of the previous year, as determined by the U.S. department of labor, but in no case shall the amounts be increased by more than 10%. The revised amounts shall be rounded to the nearest whole number divisible by 100, and in no case shall be reduced below the amount appearing in sub. (1b) on the effective date of this act (1979). The department of revenue shall annually adopt by rule any changes in dollar amounts required under this subsection, and incorporate them in the income tax forms and instructions."

(2) INDEXED INCOME TAX RATE SCHEDULE FOR THE 1980 TAXABLE YEAR. (a) The consumer price index, all urban consumers, U.S. city average increased from 216.6 for June 1979 to 247.6 for June 1980, a 14.3% increase. Therefore, the dollar amounts set forth in s. 71.09(1b), Stats., shall be increased by 10%, the maximum increase allowable under s. 71.09(2), Stats., for the 1980 taxable year.

(b) The tax to be assessed, levied and collected upon taxable incomes of all persons other than corporations for the 1980 taxable year shall be computed at the following rates:

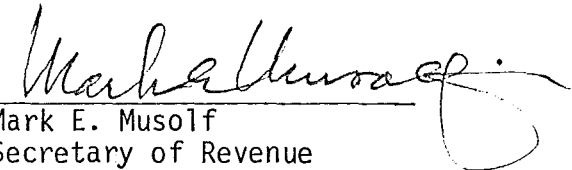
Wisconsin Net Taxable Income

<u>Exceeding</u>	<u>Not Exceeding</u>	<u>Tax Rate</u>
\$ 0	\$ 3,300	3.4%
\$ 3,300	\$ 6,600	5.2%
\$ 6,600	\$ 9,900	7.0%
\$ 9,900	\$13,200	8.2%
\$13,200	\$16,500	8.7%
\$16,500	\$22,000	9.1%
\$22,000	\$44,000	9.5%
Over \$44,000		10.0%

The rule contained in this order shall take effect as provided in s. 227.026(1)(intro.), Wis. Stats.

Dated: March 13, 1981

WISCONSIN DEPARTMENT OF REVENUE

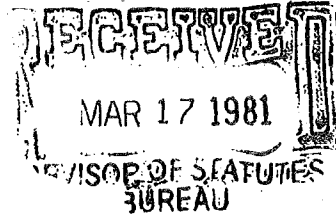
By: 
Mark E. Musolf
Secretary of Revenue



State of Wisconsin \ DEPARTMENT OF REVENUE

Lee Sherman Dreyfus
Governor

March 13, 1981



Mark E. Musolf
Secretary

125 SOUTH WEBSTER STREET
MADISON, WISCONSIN 53702

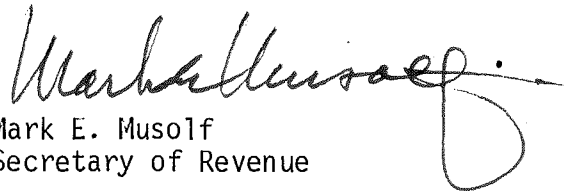
Orlan L. Prestegard
Revisor of Statutes
411 West, State Capitol
Madison, WI 53702

Dear Mr. Prestegard:

Enclosed are an original and one copy of a Certificate and an Order of the Department of Revenue adopting rule Tax 2.081.

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,


Mark E. Musolf
Secretary of Revenue

MEM:psw

Enclosures

cc: Ms. Vel Phillips, Secretary of State
Prentice Hall, Inc.
Commerce Clearing House, Inc.



State of Wisconsin \ DEPARTMENT OF REVENUE

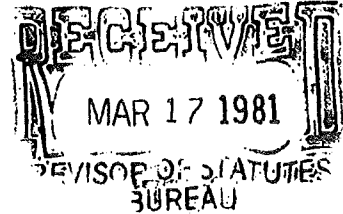
Lee Sherman Dreyfus
Governor

Mark E. Musolf
Secretary

March 13, 1981

125 SOUTH WEBSTER STREET
MADISON, WISCONSIN 53702

Ms. Vel Phillips
Secretary of State
13 West, State Capitol
Madison, WI 53702

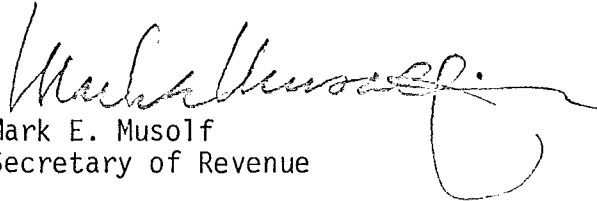


Dear Ms. Phillips:

Enclosed is a Certificate and an Order of the Department of Revenue adopting rule Tax 2.081.

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,


Mark E. Musolf
Secretary of Revenue

MEM:pk

cc: Revisor of Statutes

Enclosures