

CR 88-65

CERTIFICATE

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

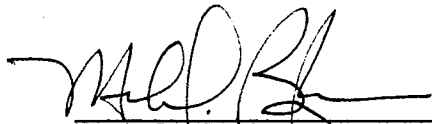
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FEB 28 1990
9:35 am -
Revisor of Statutes
Bureau

I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records certify that the annexed rule, relating to sales and use taxes was duly approved and adopted by this department on February 26, 1990.

I further certify that this copy has been compared by me with the original on file in this department and that it is a true copy of the original, and of the whole of the original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 23rd day of February, 1990.



Mark D. Bugher
Secretary of Revenue

MDB:VLG:em
LEG/M010520N

5-1-90

February 21, 1990

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FEB 28 1990

ORDER OF THE DEPARTMENT OF REVENUE
PROMULGATING RULES

Revisor of Statutes
Bureau

The Wisconsin Department of Revenue adopts an order to amend 11.10(4)(c), 11.16(1)(e) and (3)(b)1, 11.18(title) and (1), 11.26(3)(b), 11.41(5), 11.67(3)(h), 11.68(5)(g) and (12)(a), 11.84(title) and (1)(b)3 and 11.85(2)(b), (c), (d) and (e); to repeal and recreate 11.18(2) and (3); and create 11.32(6), 11.57(4)(c), 11.84(1)(d) and 11.85(3)(d) and (4) relating to updating the rules to reflect changes which have been made in the sales and use tax law and other miscellaneous changes in sales and use tax rules.

Analysis by the Department of Revenue

Statutory authority: s. 227.11(2)(a), Stats.

Statutes interpreted: ss. 77.51(13)(e) and (f), (14)(L), 77.52(2)(a) 20 and (2m), 77.54(5)(b), (7), (9a), (13), (14), (22), (30)(a)4 and (37), Stats.

The changes proposed in this Order affect sales and use tax rules.

SECTION 1. Rule Tax 11.10(4)(c) is amended to reflect the taxation of nonretailer sales of all-terrain vehicles, effective September 1, 1987, pursuant to 1987 Wisconsin Act 27.

SECTION 2. Rule Tax 11.16(1)(e) is amended to eliminate from the taxable list any reference to supply items which are exempt under s. 77.54(5)(b), Stats. Tax 11.16(3)(b)1 is amended to reflect a change in federal law which created the Tonnage Measurement Simplification Act.

SECTION 3. The title of s. Tax 11.18 is amended to add references to ss. 77.51(13)(e) and (f), (14)(L) and s. 77.52(2m), Stats. Rule Tax 11.18(1) is amended to show that items specifically designed for the dentist's patient which are installed in a patient's mouth are exempt under s. 77.54(22)(a), Stats.

SECTION 4. Rule Tax 11.18(2) and (3) are repealed and recreated to add substantially more information regarding the sales tax status of exempt and taxable sales to dentists. The budget bill, 1983 Wisconsin Act 27, held that a service provider's purchases of tangible personal property transferred in conjunction with providing a service are consumed by the service provider. However, because of the exemptions in ss. 77.54(14) and (22), Stats., a dentist's purchases continue to be treated essentially the same as they were before the budget bill passed as set forth in subsections (2) and (3).

SECTION 5. Rule Tax 11.26(3)(b) is amended to put examples in a footnote and to show that the sales tax does not apply to a retailer's gross receipts from the federal excise tax imposed on heavy trucks and trailers under Section 4051 of the Internal Revenue Code. This 12% federal tax went into effect on April 1, 1983.

SECTION 6. Rule Tax 11.32(6) is created to provide that a retailer's gross receipts from sales of tangible personal property include amounts received in

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money and services valued in money, whether received in money or other wise, in accordance with s. 77.51(4)(a), Stats.

SECTIONS 7 and 8. Rule Tax 11.41(5) is amended to reflect the exemption for wood residue used in a business activity, effective September 1, 1987, created by 1987 Wisconsin Act 27. Rule Tax 11.57(2)(m) is created to reflect this same new exemption.

SECTION 9. Rule Tax 11.67(3)(h) is amended to clearly provide that when a person uses his or her own concepts in performing drafting services, the receipts from these services are not taxable.

SECTION 10. Rule Tax 11.68(5)(g) is amended to clarify that a person selling nursery stock to a landscape contractor, who uses the nursery stock in providing landscaping services to his or her customers, is not a retailer. Subsection (12)(a) is amended to show that local sales taxes paid in another state are a credit against the $\frac{1}{2}$ % county sales and use tax. Section 77.71(3), Stats., was amended to provide this credit by 1987 Wisconsin Act 27, effective April 1, 1986.

SECTION 11. Rule Tax 11.84(1)(b)3 is amended to provide that transfers of aircraft under certain conditions by transferors not engaged in the business of selling aircraft in Wisconsin or out-of-state may be exempt occasional sales under s. 77.54(7), Stats.

SECTION 12. Rule Tax 11.84(1)(d) is created to set forth the use tax exemption for aircraft brought into Wisconsin by new residents, effective August 1, 1987, pursuant to 1987 Wisconsin Act 27.

SECTION 13. Rule Tax 11.85(2)(b) is amended to clarify that transfers of boats under certain conditions by transferors not engaged in the business of selling boats may be exempt occasional sales in accordance with s. 77.54(7), Stats. Tax 11.85(2)(c) is amended to clarify that "burden" is net volumetric tonnage, to conform with s. Tax 11.16(3)(b)1. Sub. (d) is amended to show the use tax exemption for boats brought into Wisconsin by new residents, effective August 1, 1987, pursuant to 1987 Wisconsin Act 27. Tax 11.85(2)(e) is amended to clarify that ss. 77.54(9a) and 77.55(1), Stats., provide an exemption for purchases made by federal and Wisconsin governmental units, not governmental units of other states.

SECTION 14. Rule Tax 11.85(3)(d) is created to reflect the Wisconsin Tax Appeals Commission's decision in the Alan G. Dwyer case dated July 25, 1983, which held that boat accessories are taxable as part of the boat. Tax 11.85(4) is created to describe how a retailer's sales to ships in Wisconsin waters are taxable unless that retailer obtains an exemption certificate from the operator of the vessel.

SECTION 1. Tax 11.10(4)(c) is amended to read:

Tax 11.10(4)(c) Sales of motor vehicles, aircraft, boats, mobile homes not exceeding 45 feet in length, snowmobiles, all-terrain vehicles, trailers and

semitrailers, except as specifically provided in s. 77.54(7), Stats. Unless exempt, a use tax or sales tax pursuant to s. Tax 11.14(2)(c) shall be paid by the purchaser at the time the motor vehicle, aircraft, boat, snowmobile, all-terrain vehicle, trailer or semitrailer is registered or the mobile home not exceeding 45 feet in length is registered or titled for use within this state.

Note to Revisor: The "Note" at the end of Tax 11.10 should be revised to read as follows:

Note: The interpretations in s. Tax 11.10 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) sub. (5)(b) became effective on March 1, 1979, (b) non-retailer sales of all-terrain vehicles became taxable effective September 1, 1987, pursuant to 1987 Wis. Act 27, (c) the standard in sub. (3)(c)2 was \$2,500 per year for the calendar years 1985, 1986 and 1987. Prior to January 1, 1985, the standard in sub. (3)(c)2 was \$1,000 per year and the standard in sub. (5)(c) was \$500 per year for persons who had gross receipts from sales of fishing bait; soft drinks; garage, lawn or rummage sales; lawn maintenance and landscaping services; parking; firewood and books.

SECTION 2. Tax 11.16(1)(e) and (3)(b)1 are amended to read:

Tax 11.16(1)(e) Equipment ~~and supplies~~ acquired by a carrier for the repair, service or maintenance of its exempt ~~vehicle-are~~ vehicles is not exempt, including ~~clean-towel-service, cleaning-supplies,~~ repair tools, welding torches ~~and welding-gas,~~ battery chargers, and grinding discs ~~and masking-tape.~~

(3)(b)1 Vessels and barges primarily engaged in interstate or foreign commerce or commercial fishing that are documented under the laws of the United States showing a net volumetric tonnage of 50 tons or more.

SECTION 3. Tax 11.18(title) and (1) are amended to read:

Tax 11.18(title) DENTISTS AND THEIR SUPPLIERS. (ss. 77.51(13)(e) and (f), 77.51(14)(L), 77.52(2m), 77.54(14) and (22), Stats.).

Tax 11.18(1) DENTISTS CHARGES. - Charges by dentists for dental services are not subject to the sales tax. In addition, charges for items specifically

designed for a patient which are installed in the patient's mouth, including artificial teeth, fillings, bridges, crowns, or inlays are not subject to the tax.

SECTION 4. Tax 11.18(2) and (3) are repealed and recreated to read:

Tax 11.18(2) EXEMPT SALES TO DENTISTS. (a) The gross receipts from the following sales to dentists are exempt under ss. 77.54(14) or (22), Stats.:

1. Medicines, including nitrous oxide, oxygen, novocaine and bone regeneration materials.
2. Gold, silver, other alloys used to fill teeth and cement and bonding agents used in conjunction with fillings.
3. Crowns, bridges, bridgework, dentures, inlays, fillings and other items fabricated by a dental laboratory which the dentist installs in the patient's mouth.

(b) The items described in par. (a) include braces and other corrective and supporting devices individually designed or constructed for a particular patient, such as braces made by dental laboratories at the prescription of the orthodontist or dentist, and teeth, mouth and jaw braces and supports which are not fitted until the dentist puts them in a patient's mouth, but which are recognizable as fabricated supports at the time the dentist buys them.

Tax 11.18(3) TAXABLE SALES TO DENTISTS. (a) The gross receipts from the following sales to dentists are taxable:

1. Metal, wire, plastic or other materials purchased by a dentist which the dentist uses to construct braces and other teeth, mouth and jaw supports.
2. Dental equipment, surgical instruments, office equipment, office supplies and consumable supplies used by dentists to conduct their business.

(b) Items included in par. (a) include tongue depressors, bandages, cleaning paste, tooth brushes, dental floss and cotton.

SECTION 5. Tax 11.26(3)(b) is amended to read:

Tax 11.26(3)(b) Any tax imposed by the United States, this state or a Wisconsin municipality upon or with respect to retail sales, whether imposed upon the retailer or consumer, if measured by a percentage of sales price or gross receipts and if the retailer is required to pay the tax to the governmental unit which levied the tax (~~e.g., the tax provided in s. 66.75, Stats., which municipalities are permitted to impose upon hotel and motel operators who furnish lodging to transients~~).

Note: Examples: Taxes which are not included in a retailer's gross receipts include:

1. The room tax imposed under s. 66.75, Stats., which municipalities impose on persons furnishing lodging to transients.
2. The federal excise tax imposed on the first retail sale of heavy trucks and trailers under section 4051 of the Internal Revenue Code.

SECTION 6. Tax 11.32(6) is created to read:

Tax 11.32(6) EXCHANGING TANGIBLE PERSONAL PROPERTY. Taxable gross receipts include the exchange of tangible personal property for taxable or nontaxable services, realty or intangibles if the person providing the tangible personal property receives gross receipts or sales price valued in money, whether received in money or otherwise.

Example: A restaurant operator exchanges meals having a retail price of \$100 for radio or television advertising which has an established price of \$100 for this type of advertising service. The restaurant operator and the radio or television station each have to report gross receipts of \$100 as a result of the transaction.

SECTION 7. Tax 11.41(5) is amended to read:

Tax 11.41(5) FUEL AND ELECTRICITY. Fuel and electricity are specifically excluded from the exemption provided by s. 77.54(2) even though such property may be consumed, destroyed or lose its identity in the manufacture of products destined for sale. However, s. 77.54(30)(a)4, Stats., exempts "Any residue that is used as a fuel in a business activity and that results from the harvesting of timber or the production of wood products, including slash, sawdust, shavings,

edgings, slabs, leaves, wood chips, bark and wood pellets manufactured primarily from wood or primarily from wood residue." Since "fuel" is not defined in s. 77.54(2), it shall be given its ordinary meaning. Dictionaries generally define fuel as a material used to produce heat or power by burning, or something that feeds a fire. Fuel includes:

Note to Revisor: The "Note" at the end of s. Tax 11.41 should be revised to read as follows:

Note: The interpretations in s. Tax 11.41 are effective under the general sales and use tax law on and after September 1, 1969, except that the exemption for wood residue in sub. (5) was effective on September 1, 1987, pursuant to 1987 Wis. Act 27.

SECTION 8. Tax 11.57(4)(c) is created to read:

Tax 11.57(4)(c) Section 77.54(30)(a)4, Stats., exempts sales of "Any residue that is used as a fuel in a business activity and that results from the harvesting of timber or the production of wood products, including slash, sawdust, shavings, edgings, slabs, leaves, wood, chips, bark and wood pellets manufactured primarily from wood or primarily from wood residue."

Note to Revisor: The "Note" at the end of s. Tax 11.57 should be revised to read:

Note: The interpretations in s. Tax 11.57 are effective under the general sales and use tax law effective September 1, 1969, except: (a) The exemptions described in sub. (2)(L)1, 2 and 3 were created by Chapter 1, Laws of 1979. Sales of coal, fuel oil, propane steam and wood described in sub. (2)(L)1 became exempt July 1, 1979; and the six-month exemption for electricity and natural gas in subs. (2)(L)2 and 3 was effective November 1, 1979, (b) the exemption in described sub. (4)(a) for fuel converted to electrical energy, gas or steam by utilities was effective October 1, 1981, pursuant to Chapter 20, Laws of 1981, (c) the exemption, effective April 2, 1986, for peat and fuel cubes produced from solid waste described in sub. (2)(L)1 was created by 1985 Wis. Act 149, and (d) the exemption described in sub. (2)(m) for wood residue was effective on September 1, 1987, pursuant to 1987 Wis. Act 27.

SECTION 9. Tax 11.67(3)(h) is amended to read:

Tax 11.67(3)(h) Drafting. Charges made by a self-employed person for commercial drafting are subject to the tax when the charge is for detailed

drawings based entirely on specifications and data supplied by customers-(e.g., architects, engineers, or other business firms). These charges are taxable because if the concepts, ideas, specification or designs depicted in the drawings produced are the customer's and the person performing the drafting simply transfers the details supplied by the customer to paper thereby producing a drawing, which is (tangible personal property), for use by the customer. When the person performing drafting services uses his or her own concepts and ideas in producing detailed drawings for a customer, the sale of the drawings is not a sale of tangible personal property.

SECTION 10. Tax 11.68(5)(g) and (12)(a) are amended to read:

Tax 11.68(5)(g) Planted nursery stock. However the sale of nursery stock to a landscape contractor, who uses the nursery stock in providing taxable landscaping services, is not subject to the tax.

(12)(a) Section 77.71(3), Stats., imposes an excise tax upon a contractor engaged in construction activities, which includes constructing, altering, repairing or improving real property within a county which has adopted the county tax. The tax is measured by the sales price of the tangible personal property used in constructing, altering, repairing or improving real property which becomes a component part of real property in that county, unless the contractor has paid the county tax of a county in this state or a similar local sales tax in another state on the purchase of that property.

Note to Revisor: The "Note" at the end of s. Tax 11.68 should be revised to read as follows:

Note: The interpretations in s. Tax 11.68 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) Landscaping services referred to in sub. (5)(g) became taxable on May 1, 1982, pursuant to Chapter 317, Laws of 1981, and (b) the credit for local sales taxes paid other states in sub. (12)(a) was effective April 1, 1986, pursuant to 1987 Wis. Act 27.

SECTION 11. Tax 11.84(title) and (1)(b)3 are amended to read:

Tax 11.84(title) AIRCRAFT. (ss. 77.52(2)(a)9, 77.53(18), 77.54(5)(a) and (7) and 77.61, Stats.)

Tax 11.84(1)(b)3 The transferor ~~does-not-hold-and-is-not-required-to-hold a-Wisconsin-seller's-permit~~ is not engaged in the business of selling aircraft.

SECTION 12. Tax 11.84(1)(d) is created to read:

Tax 11.84(1)(d) The use tax does not apply to aircraft for an individual's personal use purchased by a nonresident outside this state 90 days or more before bringing the aircraft into Wisconsin in connection with a change of domicile to this state.

Note to Revisor: The "Note" at the end of s. Tax 11.84 should be revised to read as follows:

Note: The interpretations in s. Tax 11.84 are effective under the general sales and use tax law on and after September 1, 1969, except that: (a) An exemption for federal aviation fuel was inserted in s. 77.54(11) by Chapter 20, Laws of 1981, effective January 1, 1982. Prior to January 1, 1982, sales of aircraft jet fuel, including the state and federal fuel taxes in the price of such fuel, were subject to the tax, and (b) the exemption for aircraft brought into Wisconsin by new residents was effective August 1, 1987, pursuant to 1987 Wis. Act 27, which amended s. 77.53(18), Stats.

SECTION 13. Tax 11.85(2)(b), (c), (d) and (e) are amended to read:

(b) Sales of boats to the spouse, parent or child of the transferor shall be exempt if the boat was previously registered with the Wisconsin department of natural resources or documented under the laws of the United States in the transferor's name and if the transferor ~~does-not-hold-and-is-not-required-to hold-a-seller's-permit~~ is not engaged in the business of selling boats.

(c) ~~Commercial-vessels~~ Vessels and barges ~~of-a-50-ton-burden-and-over~~ primarily engaged in interstate or foreign commerce or commercial fishing that are documented under the laws of the United States showing a net volumetric tonnage of 50 tons or more are ~~shall-be~~ exempt from tax. Accessories, attachments, parts and fuel for such vessels and barges are also exempt.

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(d) A boat purchased outside Wisconsin by a nonresident and used by the nonresident while temporarily in Wisconsin shall be exempt from the tax if the boat is not used in Wisconsin in the conduct of a trade, occupation, business or profession or in the performance of personal services for wages or fees. The use tax does not apply to a boat for an individual's personal use purchased by a nonresident outside this state 90 days or more before bringing the boat into Wisconsin in connection with a change of domicile to this state.

(e) A boat purchased by a Wisconsin or federal governmental unit ~~and or~~ by certain nonprofit organizations ~~shall be~~ is exempt from the tax, regardless of the boat's size or kind ~~(see, pursuant to s. 77.54(9)(a)(9a) and or s. 77.55(1)),~~ Stats.

SECTION 14. Tax 11.85(3)(d) and (4) are created to read:

Tax 11.85(3)(d) The "boat" subject to the use tax at the time the boat is registered in this state includes all accessories affixed or attached to the boat when in use. Anchors, boat cushions, marine radios, radar equipment and other similar accessories are included in the measure of the tax.

Note: In a decision dated July 25, 1983, in the case of Alan G. Dwyer vs. Wisconsin Department of Revenue, the Wisconsin Tax Appeals Commission held that the tax applies to boat accessories, including the anchor, boat cushions and marine radio, in addition to the bare hull of the boat.

Tax 11.85(4) SALES TO SHIPS. Sales of tangible personal property or taxable services delivered to operators of foreign flag ships or ships under the U.S. flag in a Wisconsin harbor are subject to tax, unless the retailer receives a properly completed resale or other exemption certificate from the purchaser.

Note: Example: The operator of the ship may purchase without tax fuel and repair parts for a ship which exceeds 50-ton burden under s. 77.54(13), Stats.

The rules and amendments contained in this order shall take effect on the first day of the month following publication as provided by s. 227.22(2)(intro.), Wis. Stats.

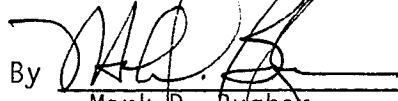
February 21, 1990

Final Regulatory Flexibility Analysis

The rule order does not have a significant economic impact on a substantial number of small businesses.

Date: Feb 23, 1990

DEPARTMENT OF REVENUE

By 
Mark D. Bugher
Secretary of Revenue

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.
Tax 11
Amendment No. if Applicable

Subject

Updating Rules to Reflect Changes in Sales and Use Tax Law

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation
or affects a sum sufficient appropriation.

- Increase Existing Appropriation Increase Existing Revenues
- Decrease Existing Appropriation Decrease Existing Revenues
- Create New Appropriation

- Increase Costs -- May Be Possible to Absorb
Within Agency's Budget Yes No
- Decrease Costs

Local: No local government costs

- 1. Increase Costs
 Permissive Mandatory
- 2. Decrease Costs
 Permissive Mandatory

- 3. Increase Revenues
 Permissive Mandatory
- 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
- Towns Villages Cities
 - Counties Others _____

Fund Sources Affected

- GPR FED PRO PPS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

The proposed rule changes reflect changes which have been made in the sales and use tax law and in federal law and therefore will have no fiscal effect.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)
Wisconsin Department of Revenue
Dennis Collier, 266-9706

Authorized Signature/Telephone No. 266-2700

August M. Dennis

Date

10/30/87

FISCAL ESTIMATE WORKSHEET

1987 Session

Detailed Estimate of Annual Fiscal Effect
AD-MBA-22(Rev. 10/86)

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.
Tax 11

Amendment No.

Subject

Updating Rules to Reflect Changes in Sales and Use Tax Law

I. One-time Costs or Revenue Fluctuations for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs: Note: Treat fiscal costs like a "checkbook": increased costs reduce available funds (-); decreased costs increase available funds (+). Annualized fiscal impact on State funds from:

A. State Costs by Category	Increased Costs	Decreased Costs	
	Salaries and Fringes	\$ -	\$ +
Staff Support Costs	-	+	
Other State Costs	-	+	
Local Assistance	-	+	
Aids to Individuals or Organizations	-	+	
TOTAL State Costs by Category	\$ -	\$ +	
B. State Costs by Source of Funds	Increased Costs	Decreased Costs	
	GPR	\$ -	\$ +
	FED	-	+
	PRO/PRS	-	+
SEG/SEG-S	-	+	
C. FTE Position Changes	Increased Pos. + ()	Decreased Pos. - ()	
III. State Revenues-Complete this only when proposal will increase or decrease state revenues, such as taxes, license fees, etc.	Decreased Rev.	Increased Rev.	
	GPR Taxes	\$ - None	\$ +
	GPR Earned	-	+
	FED	-	+
	PRO/PRS	-	+
	SEG/SEG-S	-	+
TOTAL State Revenues	\$ -	\$ +	

Net Annualized Fiscal Impact on State & Local Funds

State	Annual Increases	Annual Decreases	Local	Annual Increases	Annual Decreases
Total Costs	\$ -	\$ +	Total Costs	\$ -	\$ +
Total Revenues	+	-	Total Revenues	+	-
NET Impact on State Funds	\$ (+) or (-) None		NET Impact on Local Funds	\$ (+) or (-)	

Agency/Prepared by: (Name & Phone No.)
Wisconsin Department of Revenue
Dennis Collier, 266-9706

Authorized Signature/Telephone No. 266-2700

Date

August M Owens 10/30/87



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466

Tommy G. Thompson
Governor

Mark D. Bugar
Secretary of Revenue

February 26, 1990

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FEB 28 1990

Revisor of Statutes
Bureau

Orlan L. Prestegard
Revisor of Statutes
30 West Mifflin Street, Suite 702
Madison, Wisconsin 53703

Re: Clearinghouse Rule 88-65

Dear Mr. Prestegard:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to sales and use taxes.

These materials are filed with you pursuant to s. 227.20 (1), Wis. Stats.

Sincerely,

Mark D. Bugar
Secretary of Revenue

MDB:VLG:bet
Enclosure
LEG/M010520L

cc: Douglas J. LaFollette, Secretary of State
Prentice Hall, Inc.
Commerce Clearinghouse, Inc.



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

February 26, 1990

Douglas LaFollette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, WI 53703

Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 88-65.

These materials are filed with you pursuant to s. 227.20, Wis. Stats.

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:VLG:bet
Enclosure
LEG/M010520M

cc: Revisor of Statutes