

CR 89-192

CERTIFICATE

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)


RECEIVED

MAY 23 1990
3:30 pm
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 intoxicating liquor was duly approved and adopted by this department on May 21, 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 18th day of May, 1990.



Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
LEG/M021340J

8-1-90

May 14, 1990

ORDER OF THE DEPARTMENT OF REVENUE
REPEALING, AMENDING AND CREATING RULES

The Wisconsin Department of Revenue adopts an order to repeal Tax 8.02, 8.03, 8.04(3), 8.05, 8.06, 8.51, 8.61(1) and (2), 8.71 and 8.81(3); to renumber and amend Tax 8.61(3); to amend Tax 8.11, 8.21(1), 8.22(2) and (3), 8.31(1), 8.43(1) and (3), 8.61(title), 8.66, 8.76(1) and (3) and 8.81(title), (1) and (2); to repeal and recreate Tax 8.04(1) and (2) and 8.76(4); and to create Tax 8.01, 8.02, 8.12, 8.21(2), 8.22(4), 8.23 and 8.87(2)(j), relating to liquor taxation.

Analysis by the Department of Revenue

Statutory authority: ss. 125.03(1) and 139.08(2), Stats.

Statutes interpreted: ss. 125.03(2), 125.06, 125.10, 125.51(7), 125.52(1), 125.54, 125.58, 125.65(1) and (7), 125.68(9), 125.69(1) and (6), 139.03(2m), 139.04(5), 139.06, 139.08(4), 139.10 and 139.11, Stats.

SECTION 1. Tax 8.01 has been created to clarify the tax liability on sales of intoxicating liquor shipped in to Wisconsin including shipments from a foreign country as provided in s. 139.06(1)(b), Stats.

SECTION 2. Tax 8.02 relating to revenue stamps has been repealed as a result of the elimination of denomination tax stamps through the repeal of s. 139.06(5) and (8) by 1985 Wisconsin Act 120.

SECTION 3. Tax 8.02 is created to clarify the requirement that inventory records of untaxed intoxicating liquor stock be maintained as provided in s. 139.11, Stats.

SECTION 4. Tax 8.03 relating to affixing stamps is repealed as a result of the elimination of denomination tax stamps through the repeal of s. 139.06(5) and (8) by 1985 Wisconsin Act 120.

SECTION 5. Tax 8.04(1) and (2), relating to refund of tax paid on distilled spirits and wine that has become spoiled or unfit for use have been repealed and recreated to eliminate excess verbiage and update format and style to reflect current practice and because of the elimination of the liquor tax stamps and special tax rate through the repeal of sec. 139.03(2f), Stats., by 1987 Wisconsin Act 399.

SECTION 6. Tax 8.04(3) is repealed relating to a special tax credit because of the repeal of sec. 139.03(2t), Stats., by 1987 Wisconsin Act 399.

SECTIONS 7 and 8. Tax 8.05 and 8.06 relating to special tax on intoxicating liquor are repealed because the special tax rate has been eliminated by 1987 Wisconsin Act 399 which repealed s. 139.03(2t), Stats.

SECTION 9. Tax 8.11 has been amended to eliminate obsolete language and replace with more up-to-date industry language.

SECTION 10. Tax 8.12 is created to clarify the limitations on intoxicating liquor samples. Samples were allowed to be given to "Class B" licensees with the creation of s. 125.69(2)(g), Stats., by 1985 Wisconsin Act 302.

SECTION 11. Tax 8.21(1) relating to purchases made by retailers has been amended to remove the requirement that the date of payment be recorded on each invoice covering the purchase of intoxicating liquor. This requirement is now provided in s. Tax 3.21(2).

SECTION 12. Tax 8.21(2) is created to clarify information that must be contained on an invoice covering the purchase of intoxicating liquor.

SECTION 13. Tax 8.22(2) and (3) are amended to eliminate excess verbiage, update format, and improve style.

SECTION 14. Tax 8.22(4) is created to set forth information that must be contained on the invoice of an out-of-state shipper.

SECTION 15. Tax 8.23 is created to clarify that intoxicating liquor may be sold in certain situations where the purchaser is exempt from retail licensing. Railroads and aircraft may make retail sales of liquor without holding a retail license as provided in s. 125.06(5), Stats. University of Wisconsin campuses are exempt from retail licensing, although they may make retail sales according to an Attorney General opinion.

SECTIONS 16 and 17. Tax 8.31(1) and 8.43(1) and (3) are amended to remove reference to tax stamps as the use of such stamps is no longer necessary with the repeal of s. 139.05(5) and (8) by 1985 Wisconsin Act 120.

SECTION 18. Tax 8.51 relating to labels has been repealed to eliminate duplication with federal requirements.

SECTION 19 and 21. Tax 8.61(title) is changed from Advertising to Processing of Permits by Department as a result of Tax 8.61(1) and (2) being repealed. See Section 20. Sub. (3) is renumbered and amended to change the term license to permit as the department issues permits whereas municipalities issue licenses.

SECTION 20. Tax 8.61(1) and (2) relating to advertising of intoxicating liquor are repealed as there is no basis in law for these provisions.

SECTION 22 and 23. Amendments are made to Tax 8.66 and 8.76(1) and (3) to eliminate obsolete language and update format.

SECTION 24. Tax 8.71 relating to bitters is repealed as a result of the elimination of tax stamps through the repeal of s. 139.05(5) and (8) by 1985 Wisconsin Act 120.

SECTION 25. Tax 8.76(4) is repealed and recreated to clarify what authorizes solicitation of orders. Also, the information removed is already provided in sec. Tax 8.61(1) as renumbered.

SECTION 26. Tax 8.81(title), (1) and (2) are amended to eliminate excess verbiage and obsolete language.

SECTION 27. Tax 8.81(3) is repealed as there is no basis in law to allow the department to review and approve or deny inventory transfers.

SECTION 28. Tax 8.87(2)(j) is created to provide a definition of "sign."

SECTION 1. Tax 8.01 is created to read:

Tax 8.01 TAX LIABILITY. (s. 139.06(1)(b), Stats.) (1) PURPOSE. This section clarifies the tax liability on all sales of intoxicating liquor shipped into Wisconsin, including foreign country imports.

(2) IMPOSITION. All intoxicating liquor, including wine, shipped to a permittee located in Wisconsin shall be sold with the occupational tax imposed under s. 139.03, Stats., included in the selling price except:

(a) Shipments in bulk to a rectifier or winery. The tax liability is incurred by the permittee doing the rectifying and bottling of the distilled spirits and wine at the time of the first sale in this state.

(b) Shipments from a foreign country if the "importer of record" as recorded on U.S. customs document is a Wisconsin wholesaler permittee located in this state. However, if the "importer of record" is the holder of an out-of-state shipper's permit, the tax payment is due from the out-of-state shipper regardless if the shipment is released from U.S. customs bond within or without this state.

(c) Merchandise which is destined to be shipped outside the state of Wisconsin in interstate commerce and is properly labeled as "interstate merchandise."

(d) Shipments of merchandise to the following types of permit holders:

1. Sacramental wine permittee.
2. Wholesale alcohol permittee, but only if the alcohol shipped is at least 190 proof.
3. Medicinal alcohol permittee.

4. Industrial alcohol permittee.

5. Industrial wine permittee.

SECTION 2. Tax 8.02 is repealed.

SECTION 3. Tax 8.02 is created to read:

Tax 8.02 INVENTORY RECORDS. (s. 139.11, Stats.) A Wisconsin rectifier, wholesaler or winery is permitted to maintain separate stocks of untaxed and taxed intoxicating liquor on the same premise. Detailed records of movement into and out of untaxed stock must be maintained. Failure to maintain these records or to properly segregate the untaxed stock from the taxed stock will make the untaxed stock immediately subject to the provisions of s. 139.06, Stats.

SECTION 4. Tax 8.03 is repealed.

SECTION 5. Tax 8.04(1) and (2) are repealed and recreated to read:

Tax 8.04(1) DESTRUCTION OR RETURN OF DISTILLED SPIRITS AND WINE IN WISCONSIN. A manufacturer, rectifier or wholesaler properly authorized by this state, who possesses distilled spirits or wine in sealed containers which is spoiled or has become unfit for beverage purposes may file a request for a tax refund with the department. A refund for the amount of the tax applying to the merchandise may be made providing the claimant files a written notice to the department of intent to destroy the merchandise at least 10 days prior to destroying such distilled spirits or wine. The department, upon receipt of the notice of intent, may inspect the merchandise prior to destruction by notifying the claimant prior to the expiration of the 10-day period. If the department does not notify the claimant of its intent to inspect before the end of the 10 day period, the claimant may destroy the distilled spirits or wine and make application for refund. The claimant shall make application for the refund on a form to be furnished by the department.

(2) RETURNS TO AN OUT-OF-STATE PERMITTEE. A manufacturer, rectifier or wholesaler authorized by this state, who possesses distilled spirits or wine in sealed containers which is spoiled or has become unfit for beverage purposes may file a written notice to the department of intent to return such merchandise to an out-of-state source at least 10 days prior to shipping the distilled spirits or wine. The department, upon receipt of the notice of intent, may inspect the merchandise prior to shipment by notifying the claimant prior to the expiration of the 10-day period. If the department does not notify the claimant of its intent to inspect before the end of the 10-day period, the merchandise may be returned and the out-of-state recipient may make application for refund, or take an appropriate amount of credit against taxable shipments into Wisconsin for that month. The Wisconsin customer will report the transaction as a tax-included export.

SECTION 6. Tax 8.04(3) is repealed.

SECTION 7. Tax 8.05 is repealed.

SECTION 8. Tax 8.06 is repealed.

SECTION 9. Tax 8.11 is amended to read:

Tax 8.11. REPORTS. (s. 139.11, Stats.) Monthly reports ~~must~~ shall be filed by all manufacturers, rectifiers, wholesalers, and wineries located in this state and out-of-state ~~permittees-having~~ firms holding a permit to ship into or do business within the state of Wisconsin, on forms furnished by the department of revenue. ~~Such~~ The reports must be made in duplicate, the original to be mailed to the department on or before the fifteenth day of each month covering the preceding calendar month, and the duplicate to be retained by the firm submitting the report. Reports ~~must~~ shall be submitted on the basis of liters, not wine gallons, not or proof gallons. In the event no transactions occur in any given month, the report ~~must~~ shall be filed with a notation written across the fact: "No transactions."

May 14, 1990

SECTION 10. Tax 8.12 is created to read:

Tax 8.12 SAMPLES. (s. 125.65(1), Stats.) (1) Manufacturers shall attach a memo invoice stating quantity and package size by type and brand when shipping, to their representatives, intoxicating liquor into this state for the purpose of free samples.

(2) All sample liquor described in sub. (1) shall bear the legend "Applicable state tax paid. Not for resale." All sample liquor is subject to the Wisconsin liquor use tax. The tax paid by the out-of-state shipper shipping or causing the liquor to be shipped into this state shall be remitted no later than the fifteenth day of the month following the shipment.

SECTION 11. Tax 8.21(1) is amended to read:

Tax 8.21(1) Every retail licensee 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 one month each and shall be open to inspection at all reasonable times by any representative of the department. The date of payment~~, if paid,~~ must be recorded on each invoice.

SECTION 12. Tax 8.21(2) is created to read:

(2) An invoice retained by a retail licensee shall contain the following information:

(a) Names and business addresses of both parties as shown on the permit or license of each.

(b) Date of sale.

(c) Invoice number.

(d) Quantity and package size of intoxicating liquor by type and brand.

(e) Unit price per package.

(f) Discount, if any.

(g) Signature of the person receiving the intoxicating liquor.

(h) Date of payment.

SECTION 13. Tax 8.22(2) and (3) are amended to read:

Tax 8.22(2) Upon request, the department will furnish Wisconsin manufacturers, rectifiers, wholesalers and wineries ~~will be furnished~~ with 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~~ the lists.

(3) Upon request, the department will furnish out-of-state permittees ~~will be furnished~~ with a list of Wisconsin manufacturers, rectifiers, wholesalers and wineries and other permittees to whom sales and shipments of intoxicating liquor may be made.

SECTION 14. Tax 8.22(4) is created to read:

Tax 8.22(4) The invoice of the out-of-state shipper shall contain the following information:

- (a) Name and business address of each party as shown on the permit of each.
- (b) Date of sale.
- (c) Invoice number.
- (d) Location from which shipment originated.
- (e) Name of carrier.
- (f) Name of salesperson.
- (g) Quantity and package size of intoxicating liquor by type and brand.
- (h) Unit price per package.
- (i) Amount of Wisconsin tax shown as a separate item.

SECTION 15. Tax 8.23 is created to read:

Tax 8.23 SALES TO NON-LICENSEES. (ss. 125.06, 125.52(1), and 125.54, Stats.) Wisconsin manufacturers, rectifiers, and wholesalers may sell

intoxicating liquor to campus permittees, railroads, and aircraft which are exempted from retail licensing as provided in s. 125.06, Stats.

SECTION 16. Tax 8.31(1) is amended to read:

Tax 8.31(1) The occupational tax imposed upon the sale of intoxicating liquor within the state does not apply to merchandise which is shipped from within the state to a point outside the state. Manufacturers, rectifiers and wholesalers need not ~~affix revenue stamps to the original containers of~~ pay the tax on alcoholic intoxicating liquors that are sold and shipped outside the state. The burden of proof, however, is at all times upon the Wisconsin manufacturer, rectifier or wholesaler to show that ~~such~~ the merchandise actually went into interstate commerce.

SECTION 17. Tax 8.43(1) and (3) are amended to read:

Tax 8.43(1) Any person possessing a bottle of intoxicating liquor, excluding wine, shall, as soon as such bottle is emptied, scratch, deface or mutilate any ~~Wisconsin tax stamp and the~~ label attached thereto in such a manner that the ~~stamp and~~ label cannot again be used. The requirement that labels be defaced shall not apply to ceramic commemorative bottles and other uniquely designed decanters ~~but in every instance any Wisconsin liquor tax stamp must be defaced when a container is emptied.~~

(3) Empty liquor bottles retained for recycling purposes shall have all ~~state and federal tax stamps and~~ labels scratched, defaced or mutilated, and shall be stored in containers marked "For recycling only" and shall be removed from the premises within 10 days.

SECTION 18. Tax 8.51 is repealed.

SECTION 19. Tax 8.61(title) is amended to read:

Tax 8.61 PROCESSING OF PERMITS BY DEPARTMENT. (ss. 125.51(7), and 125.58, Stats.)

SECTION 20. Tax 8.61(1) and (2) are repealed.

SECTION 21. Tax 8.61(3) is renumbered 8.61(1) and Tax 8.61(3)(intro.), (a) and (b) are amended to read.

Tax 8.61(3)(intro.) The department of revenue shall review and make a determination on an application for a ~~license~~ permit required by this section within 15 business days from the day the application is received by the department. For this purpose, a determination is made on the day whichever of the following events occurs first:

(a) The approved ~~license~~ permit is mailed by the department to the applicant, or

(b) The department mails notification to the applicant that the application for ~~license~~ permit is incomplete, incorrect or more information is needed. The 15-day period shall reapply from the day all information necessary to make a determination, including a payment of a required fee, is received by the department, or

SECTION 22. Tax 8.66 is amended to read:

Tax 8.66 MERCHANDISE ON COLLATERAL. (s. 139.06(1), Stats.) No manufacturer, rectifier or wholesaler shall place ~~unstamped~~ untaxed intoxicating liquor ~~except-wine-containing-not-over-21%-alcohol-by-volume~~ as collateral or security to a loan unless the ~~unstamped~~ untaxed liquor used for this purpose is placed in a licensed ~~public~~ alcohol beverage warehouse.

SECTION 23. Tax 8.76(1) and (3) are amended to read:

Tax 8.76(1) Any ~~salesman~~ salesperson soliciting orders or selling for future delivery for a person, firm or corporation ~~licensed~~ having a permit to operate in the state of Wisconsin shall have, at all times within ~~his~~ the salesperson's possession, a ~~salesman's~~ salesperson's permit issued by the secretary of revenue.

(3) Samples of intoxicating liquor, ~~except wine containing not over 21% alcohol by volume,~~ carried by ~~salesmen must bear~~ salespersons shall be Wisconsin revenue stamps tax paid merchandise.

SECTION 24. Tax 8.71 is repealed.

SECTION 25. Tax 8.76(4) is repealed and recreated to read:

Tax 8.76(4) A salesperson's permit authorizes the soliciting of orders of ~~ing~~ for future delivery at wholesale. Retail sales are prohibited.

SECTION 26. Tax 8.81(title), (1) and (2) are amended to read:

Tax 8.81 TRANSFER OF RETAIL LIQUOR STOCKS. (ss. 125.69(6) and 139.11,

(1) No licensed ~~retail-dealer~~ retailer shall transfer his or her ~~intoxicating~~ liquor stock, upon selling or liquidating the business, without ~~completing~~ completing a stock transfer form listing an inventory of the entire ~~with the department of revenue and obtaining approval of the transfer to~~ be ~~transferred.~~ The inventory must be ~~submitted in triplicate listing list~~ submitted in triplicate listing list ~~of quantities, brands, classifications, container sizes and such other information~~ of quantities, brands, classifications, container sizes and such other information ~~the department of revenue may require and shall be signed by both the buyer~~ and the ~~seller.~~ seller. ~~Upon approval, the original will be sent to the buyer to be~~ retained as an invoice and one copy will be returned to the seller. One copy is ~~retained by the seller, the other copy shall be retained by the buyer on the~~ retained by the seller, the other copy shall be retained by the buyer on the ~~premises and available for inspection at all times by representatives of~~ premises and available for inspection at all times by representatives of ~~the department.~~ the department.

(2) A licensed ~~retail-dealer~~ retailer may sell his or her entire sealed ~~liquor stock~~ liquor stock in a liquidating transaction to any other licensed retailer ~~provided the above conditions in sub. (1) are complied with met.~~ provided the above conditions in sub. (1) are complied with met.

SECTION 27. Tax 8.81(3) is repealed.

SECTION 28. Tax 8.87(2)(j) is created to read:

MAY 19 1954

Tax 8.87(2)(j) "Sign" means a graphic display, and its parts, including the labor to assemble it, which has no value or use except to advertise product or a place of business or an event or combination of these. The value of the sign is determined by the original costs of acquisition if it is purchased by a manufacturer, rectifier, or wholesaler.

The repeals, amendments, and creations contained in this order shall take effect on the first day of the month following publication as provided in s. 227.22, Wis. Stats.

Final Regulatory Flexibility Analysis

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

Dated: May 18, 1990

DEPARTMENT OF REVENUE
By: [Signature]
Mark D. Bigher
Secretary of Revenue

FISCAL ESTIMATE

DQA-2048 (R 10/88)

ORIGINAL

UPDATED

CORRECTED

SUPPLEMENTAL

Subject

Tax Rules Relating to Liquor

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 Revenue

Permissive Mandatory

4. Decrease Revenue

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 rule changes clarify certain liquor tax requirements. The rule changes also update obsolete language and eliminate references to liquor tax stamps and the special tax rate for whey alcohol liquor. These changes should have no significant fiscal effect.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)

Wisconsin Department of Revenue
John Tuohy, 266-7817

Authorized Signature/Telephone No. 266-2700

Margaret A. Owens

Date

11/21/89

FISCAL ESTIMATE WORKSHEET

1989 Session

Detailed Estimate of Annual Fiscal Effect ORIGINAL UPDATED
 DOA-2047(R 10/88) CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No. Amendment No.
 Tax Rules 8.01-8.87

Subject
 Tax Rules Relating to Liquor

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:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
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			
GPR		\$ -	\$ +
FED		-	+
PRO/PRS		-	+
SEG/SEG-S		-	+
C. FTE Position Changes			
		Increased Pos. + ()	Decreased Pos. - ()
III. State Revenues-			
GPR Taxes	Complete this only when proposal will increase or decrease state revenues, such as taxes, license fees, etc.	Decreased Rev. \$ -	Increased Rev. \$ +
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 None (-)
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Agency/Prepared by: (Name & Phone No.)
 Wisconsin Department of Revenue
 John Tuohy, 266-7817

Authorized Signature/Telephone No. 266-2700 Date
Margaret M. Owens 11/21/89



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

May 21, 1990

Gary L. Poulson
Assistant Revisor
30 West Mifflin Street, Suite 702
Madison, Wisconsin 53703

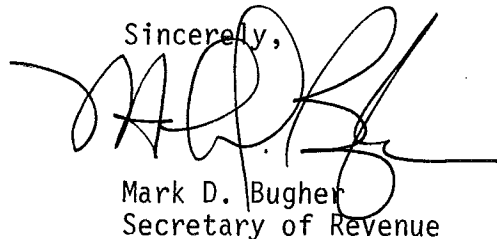
Re: Clearinghouse Rule 89-192

Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to intoxicating liquor.

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

Sincerely,



Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
LEG/M021340F

Enclosure

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

May 21, 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 89-192.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'M. D. Bugher', written over a printed name and title.

Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
LEG/M021340G

Enclosure

cc: Revisor of Statutes