

CR 90-101


CERTIFICATE

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

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 December 4, 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 4th day of December, 1990.



Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
CKLEG/ELC3240Q

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DEC 6 1990

Revisor of Statutes
Bureau

4-1-91

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

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The Wisconsin Department of Revenue adopts an order to renumber Tax 11.53(4)(a)(intro.), 2 and 3 and (b) and (5); to renumber and amend Tax 11.14(10) and (11) and 11.53(3) and (4)(a)1; to amend Tax 11.002(title), (2)(a), (3) and (4)(intro.), 11.14(title), (2)(a), (5)(b), (6)(title) and (b)(intro.) and 5, (7)(title) and (a)(intro.), 4 and 5, (8)(title) and (a) and (9), 11.53(title) and (1)(c) and 11.98(title); to repeal and recreate Tax 11.01; and create Tax 11.14(2)(a)5 and 6, (10), (11) and (14) and 11.53(3) and (7) relating to sales and use taxes.

Analysis by the Department of Revenue

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

Statutes interpreted: ss. 71.82(2)(b), 73.03(38), 77.52(7), (8), (9), (12), (13), (14), (15), (16) and (19), 77.53(10) and (11), 77.58, 77.61(2), 77.75, 77.77(3) and 227.116, Stats.

SECTION 1. Tax 11.002(title) is amended to correct a statutory reference and (2)(a) is amended to clarify that a permit is needed for each place of operation. Subsections (3) and (4) are amended to update style per Legislative Council Rules Clearinghouse standards.

SECTION 2. Tax 11.01 is repealed and recreated for the following reasons:

1. Obsolete forms are removed (Forms S-011, S-001U, S-015, and SU-051).
2. A new form is added (Form SU-002).
3. Style and format is updated per Legislative Council Rules Clearinghouse standards.
4. It is clarified that persons holding a seller's permit, use tax registration certificate or consumer's use tax registration certificate file Form ST-12, not Form UT-5.
5. Because forms are mailed to various addresses, sub. (2) states to mail the return to the address specified on the forms.

SECTION 3. Tax 11.14(2)(a) is amended to add reference to 2 exemption certificates not previously addressed and to update the rule language and style per Legislative Council Rules Clearinghouse standards. The title is amended to add reference to the county tax, by including s. 77.77(3).

SECTIONS 4, 6 AND 7. Tax 11.14(2)(a)5 and 6 and (10), (11) and (14) are created to address the certificates used for exempt sales of fuel, electricity, and natural gas not previously mentioned and to address the certificate used by contractors to exempt purchases from the county tax if a contract was entered into prior to the effective date of the county tax as provided under s. 77.77(3), Stats., as created by 1985 Wisconsin Act 41. Accordingly, old subs. (10) and (11) are renumbered and amended to update language and style per Clearinghouse standards.

SECTION 5. Tax 11.14(5)(b), (6)(title) and (b)(intro.), (7)(title) and (a)(intro.), 4 and 5, (8)(title) and (a) and (9) are amended to update language and style per Clearinghouse standards. Tax 11.14(6)(b)5 is amended to add that railway car lubricants qualify for exemption under s. 77.54(12), Stats., as amended by Chapter 418, Laws of 1977.

SECTION 8. Tax 11.53(title) is amended to update the statutory references to include s. 73.03(38), Stats., as created by 1987 Wisconsin Act 399. Tax 11.53(1)(c) is amended to update language and style per Clearinghouse standards.

SECTIONS 9 and 11. Tax 11.53(3), (4) and (5) are renumbered as a result of information being added about the occasional sale exemption (see SECTION 10) and certain subsections amended to update language per Clearinghouse standards.

SECTION 10. Tax 11.53(3) is created to clarify that permits are not required if sales are under \$1,000 as is provided in s. Tax 11.10.

SECTION 12. Tax 11.53(7) is created to address the reporting requirements of operators of flea markets, swap meets, etc., under s. 73.03(38), Stats., as created by 1987 Wisconsin Act 399.

SECTION 13. Tax 11.98(title) is amended as a result of the renumbering of Chapter 71, Stats., by 1987 Wisconsin Act 312.

SECTION 1. Tax 11.002(title), (2)(a), (3) and (4)(intro.) are amended to read:

Tax 11.002(title) PERMITS, APPLICATION, DEPARTMENT DETERMINATION. (ss. 77.52(7), (8), (9) and (12), 77.61(2) and 227.116, Stats.)

(2)(a) Every individual, partnership, corporation or other organization making retail sales or rentals of tangible personal property or selling, performing or furnishing taxable services at retail in ~~this-state~~ Wisconsin shall have a seller's permit for each place of operation, unless the seller is exempt from taxation.

Note to Revisor: Insert the following note after sub. (2)(a):

Note: A nonprofit organization's gross receipts are exempt from taxation if it meets the requirements under s. 77.54(7m), Stats. Also see s. Tax 11.10.

(3) A person required to have a seller's permit or one of the use tax certificates described in sub. (2) shall file an "Application for Permit", Form A-101, with the department of revenue at the address shown on the form.

The application shall include all information and fees required and shall be signed by the appropriate person described on the form. Security, as described in s. Tax 11.925, may be required. ~~Form A-101 may be obtained at any department of revenue office, or by writing the department at P.O. Box 8902, Madison, Wisconsin 53708 or by telephone at (608)-266-2776.~~

Note to Revisor: Insert the following note after sub. (3):

Note: Form A-101 may be obtained at any Department of Revenue office, or by writing or calling: Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708, telephone (608) 266-2776.

(4)(intro.) The department ~~or~~ of revenue shall review and make a determination on an application for a seller's permit or use tax certificate described in ~~this section~~ sub. (2) 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:

SECTION 2. Tax 11.01 is repealed and recreated to read:

Tax 11.01 SALES AND USE TAX RETURN FORMS. (ss. 77.58 and 77.75, Stats.)

(1) For filing sales and use tax returns, the following forms shall be used:

(a) Form MV-1. A department of transportation form for occasional and dealer sales of motor vehicles, mobile homes, trailers and semi-trailers.

(b) Form S-012. Also called form ST-12. The monthly, quarterly or annual return for each person holding a Wisconsin seller's permit, use tax registration certificate or consumer's use tax registration certificate.

(c) Form S-013. The annual return for concessionaires and temporary sellers.

(d) Form S-014. The individual event permit and return for concessionaires and temporary sellers.

(e) Form S-174. For determination of taxable status of sellers at an event.

(f) Form SU-002. For occasional and dealer sales of boats, snowmobiles and all-terrain vehicles.

(g) Form SU-050. Also called form UT-5. For consumers other than persons holding a Wisconsin seller's permit, use tax registration certificate or consumer's use tax registration certificate.

(h) Form AR-1. A department of transportation form for occasional and dealer sales of aircraft.

(i) Form S-108. Also called form ST-12X. The amended sales and use tax return for filing refund claims or reporting additional taxes for prior periods.

(2) Forms required to be filed with the department shall be filed by mailing them to the address specified on the forms or by delivering them to 4638 University Avenue, Madison, Wisconsin.

Note: Forms may be obtained by writing or calling: Wisconsin Department of Revenue, P.O. Box 8902, Madison, Wisconsin 53708, telephone (608) 266-2776.

SECTION 3. Tax 11.14(title) and (2)(a) are amended to read:

Tax 11.14(title) EXEMPTION CERTIFICATES, INCLUDING RESALE CERTIFICATES.
(ss. 77.52 (13) to (16), 77.53(10) and (11) and 77.77(3), Stats.)

(2)(a) Exemption certificates are signed by purchasers or lessees and are given to sellers or lessors to verify that a transaction is exempt. Sellers and lessors ~~can~~ shall exclude from taxable gross receipts transactions for which they have accepted a valid exemption certificate in good faith from a purchaser. The department has provided retailers with ~~4~~ 6 types of exemption certificates, each of which is designed for use in specific types of transactions. These certificates, discussed individually in this ~~rule~~ section are the following:

1. Resale Certificate (}, Form S-205).
2. Certificate of Exemption (}, Form S-207).

3. Manufacturer's Exemption Certificate {2, Form S-207m}.

4. Farmer's Exemption Certificate {2, Form S-206}.

SECTION 4. Tax 11.14(2)(a)5 and 6 are created to read:

Tax 11.14(2)(a)5 Certificate of Exemption for Fuel Oil, Propane, Coal, Steam and Wood Used for Fuel for Residential or Farm Use, Form S-016.

6. Certificate of Exemption for Electricity and Natural Gas Sold for Residential or Farm Use, Form S-017.

SECTION 5. Tax 11.14(5)(b), (6)(title) and (b)(intro.) and 5, (7)(title) and (a)(intro.), 4 and 5, (8)(title) and (a) and (9) are amended to read:

Tax 11.14(5)(b) Continuous exemption certificates {2, including continuous resale certificates}2, approved by the department do not allow a purchaser to issue "this time only" purchase orders cancelling the continuous tax exemption certificate for the one transaction only. The notation "taxable" on a purchase order is not sufficient to relieve a purchaser of the responsibility for ~~his-or-her~~ a previously issued continuous certificate, unless it is accompanied by a separate letter explaining the inapplicability of the previously issued certificate to a particular order.

(6)(title) RESALE CERTIFICATE, FORM S-205.

(b)(intro.) A resale certificate {2, Form S-205}2, shall contain the following information for the seller to be relieved from the burden of proving the sale of property or services was not a taxable sale:

5. An indication of the general character of the purchaser's business. This is for the protection of the seller, since it may enable the seller to determine whether a particular type of property or service may be sold without collecting the tax. If the nature of the business described is such that the property or services purchased normally would not be resold, the seller should question the purchaser's reason for issuing the certificate. If a satisfactory answer cannot be provided, the certificate should not be

accepted. If all of these conditions are met, the seller is relieved from the burden of proving that the sale of property or services was not a taxable sale. ~~For example, a "continuous" resale certificate describing a business as a "tavern" normally should not be accepted for the sale of a radio, camera, auto part or other item not regularly sold by taverns. If all these conditions are met, the seller is relieved from the burden of proving that the sale of property or services was not a taxable sale.~~

Example: A "continuous" resale certificate describing a business as a "tavern" normally should not be accepted for the sale of a radio, camera, auto part or other item not regularly sold by taverns.

(7)(title) CERTIFICATE OF EXEMPTION, FORM S-207. (a) The certificate of exemption (Form S-207), is a multiple purpose form which may be used for purchasing any of the following 6 exempt types of property or services:

4. Property or services purchased directly by and used by a religious, charitable, educational, scientific or other organization holding a Certificate of Exempt Status (C.E.S.). Sales to organizations holding a C.E.S. also can be shown to be exempt by a retailer's recording the certificate number on its bill of sale. A corporation, community chest fund, foundation or association organized and operated exclusively for religious, charitable, scientific or educational purposes, or for the prevention of cruelty to children or animals, which is located out-of-state, may use the Certificate of Exemption (Form S-207), to purchase without tax even though it has not been issued a Wisconsin Certificate of Exempt Status.

5. Railway cars, locomotives and other rolling stock used in railroad operations, or accessories, attachments, parts, lubricants or fuel therefore.

(8)(title) MANUFACTURER'S EXEMPTION CERTIFICATE, FORM S-207m. (a) A supplier which accepts a properly completed manufacturer's exemption certificate (Form S-207m), in good faith marked for "continuous" use may make sales to the manufacturer without collecting the tax if the nature of the

property or services sold qualifies for one of the exempt uses claimed by the manufacturer on the form. If a Form S-207m is a "continuous" form, each purchase order of the manufacturer shall refer to it. If an individual order contains both exempt and non-exempt purchases, the purchaser ~~must~~ shall designate which items are taxable.

(9)(title) FARMER'S EXEMPTION CERTIFICATE, FORM S-206. A retailer shall have a signed farmer's exemption certificate (, Form S-206), for every exempt sale made to a farmer. ~~Rule-Tax-11.12-describes-the-types-of-property-which-may-be-sold-to-farmers-without-tax,-and-the-use-of-the-farmer's-exemption-certificate.~~

Note to Revisor: Insert the following note after sub. (9).

Note: Section Tax 11.12 describes the types of property which may be sold to farmers without tax, and the use of the farmer's exemption certificate.

SECTION 6. Tax 11.14(10) and (11) are renumbered Tax 11.14(12) and (13) and amended to read:

(12) The law does not provide for use of direct pay permits by manufacturers or other businesses. ~~Such~~ The permits are allowed in certain states and authorize a purchaser to report taxes directly to the state, even when making taxable purchases from in-state suppliers. Thus, under Wisconsin law, a purchaser ~~must~~ shall furnish a supplier with the appropriate exemption certificate when making exempt purchases. Assertions by a purchaser that the purchaser will pay the use tax or sales tax pursuant to sub. (2)(c) directly to the state ~~should~~ shall not be accepted, as they do not relieve the seller of the obligation to report the tax on ~~such~~ the sales.

(13) A purchaser who gives an exemption certificate knowing at the time that the transaction is not exempt may be guilty of a misdemeanor. ~~---(under s. 77.52(16), Stats.)~~ ~~Such~~ The purchaser may also be liable for other penalties provided by law for filing incorrect returns.

SECTION 7. Tax 11.14(10), (11) and (14) are created to read:

Tax 11.14(10) CERTIFICATE OF EXEMPTION FOR FUEL OIL, PROPANE, COAL, STEAM AND WOOD FOR FUEL FOR RESIDENTIAL OR FARM USE, FORM S-016. (a) A retailer shall have a signed exemption certificate, Form S-016, if the sale of fuel oil, propane, coal, steam or wood for residential or farm use is partially exempt from sales or use tax. If the sale is 100% exempt, an exemption certificate is not required.

(b) Farmers claiming an exemption for fuel used directly in farming may use the Farmer's Exemption Certificate, Form S-206, in lieu of Form S-016.

(11) CERTIFICATE OF EXEMPTION FOR ELECTRICITY AND NATURAL GAS SOLD FOR RESIDENTIAL OR FARM USE, FORM S-017. (a) A retailer of electricity or natural gas shall have a signed exemption certificate, Form S-017, for all sales of electricity or natural gas for residential or farm use which are exempt from sales or use tax unless any, or all, of the following apply:

1. 100% of the electricity or natural gas is for exempt use.
2. The sale is to an account which is properly classified as residential or farm pursuant to schedules which are filed for rate tariff with the Wisconsin public service commission which are in force at the time of the sale.
3. The sale is to an account which is properly classified as residential or farm for classification purposes as directed by the federal rural electrification administration.

(b) Farmers claiming the 12-month exemption for natural gas should use Farmer's Exemption Certificate, Form S-206, instead of Form S-017.

(14) CONSTRUCTION CONTRACT ENTERED INTO BEFORE THE EFFECTIVE DATE OF COUNTY TAX, FORM S-207CT-1. (a) The certificate for a construction contract entered into before the effective date of county tax, Form S-207CT-1, is used by contractors to purchase building materials without the county tax. The certificate shall be used by a contractor only if the following 3 conditions are met:

1. The contractor entered into a written contract or made a formal bid before the effective date of the county tax to construct, alter, repair or improve real estate for another person.

2. The written contract is for a fixed price that cannot be changed or the formal written bid cannot be altered or withdrawn.

3. The building materials purchased on or after the effective date of the county tax are affixed and made a part of real estate in fulfilling the written contract or formal written bid.

(b) The certificate shall give the descriptive name of the contract, job site, county tax effective date, date of prime contract and bid, date contract was signed, the seller's name, the date of performance of the contract and the contractor's name and address and shall be signed by the contractor.

Note to Revisor: Replace the note at the end of s. Tax 11.14 with the following note:

Note: The interpretations in this section are effective under the general sales and use tax law on and after September 1, 1969, except that the exemption for railroad lubricants is effective July 1, 1978 pursuant to Chapter 418, Laws of 1977.

SECTION 8. Tax 11.53(title) and (1)(c) are amended to read:

Tax 11.53(title) TEMPORARY EVENTS. (ss.73.03(38), 77.52(7), (8), (9), (10), (11), (12) and (19), 77.58 and 77.61(2), Stats.)

(1)(c) "Mobile seller's permit" means a permit issued under s. 77.52(7) and (19), Stats., which is valid at any temporary event conducted by the permittee within ~~the-state~~ Wisconsin but which is valid at only one event at a time. Except for its use at more than one place of operations, all provisions of s. 77.52(7), (8), (9), (10), (11) and (12), Stats., apply to it.

SECTION 9. Tax 11.53(3) is renumbered Tax 11.53(4) and amended to read:

Tax 11.53(4) Application for permits referred to in this section shall be on ~~such~~ forms as prescribed by the department. The applicant shall be subject to security requirements of s. 77.61(2), Stats., except that for events of 7

consecutive days or less retailers holding concessionaire permits shall deposit security of ~~\$10 per concession for each event beginning prior to January 1, 1982~~ and \$25 per concession for each event beginning on or after that date and deposits for events which exceed 7 consecutive days shall be ~~\$10 per concession for each event beginning prior to January 1, 1982~~ and \$50 per concession for each event beginning on and after that date.

Note to Revisor: Delete the note appearing after old sub. (3).

SECTION 10. Tax 11.53(3) is created to read:

Tax 11.53(3) EXCEPTION. Persons not otherwise required to hold a seller's permit who have total taxable gross receipts from sales of tangible personal property or taxable services of less than \$1,000 during the calendar year are not required to hold any of the permits listed in sub. (2).

SECTION 11. Tax 11.53(4) and (5) are renumbered Tax 11.53(5) and (6) and Tax 11.53(5)(a)1 as renumbered is amended to read:

Tax 11.53(5)(a)1 Mobile seller's permittee: Quarterly, on the last day of the next month following a calendar quarter unless notified by the department to file on some other basis under ~~s. ss. 77.52(19) and 77.58(1),~~ and (2) and (19), Stats., and shall include on ~~such~~ the return gross receipts from all temporary events and other taxable transactions of the permittee during the ~~quarter~~ reporting period.

SECTION 12. Tax 11.53(7) is created to read:

Tax 11.53(7) OPERATOR REPORTING REQUIREMENTS. An operator of a swap meet, flea market, craft fair or similar event shall report to the department the name, address, social security number and, if available, the seller's permit number of each vendor selling merchandise at the swap meet, flea market, craft fair or similar event as provided in s. Tax 11.535.

Note to Revisor: Replace the note at the end of this section with the following note:

Note: The interpretations in this section are effective under the general sales and use tax law effective on or after September 1, 1969, except: a) The security amounts given in sub. (4) became effective February 1, 1982; and b) The provisions of sub. (7) became effective May 17, 1988, pursuant to 1987 Wisconsin Act 399.

SECTION 13. Tax 11.98(title) is amended to read:


Tax 11.98(title) REDUCTION OF DELINQUENT INTEREST RATE UNDER s. 77.62(1),
STATS. (ss. 71.82(2)(b), 77.60(2) and 77.62(1), Stats.)

This rule order shall take effect on the first day of the month following publication as provided in s. 227.22(2)(intro.), Stats.

Final Regulatory Flexibility Analysis

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

Dated: December 4, 1990

DEPARTMENT OF REVENUE
By: 
Mark D. Bugher
Secretary of Revenue

CKLEG/MO20440C

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DEC 6 1990

Revisor of Statutes
Bureau

1989 Session

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

Amendment No. if Applicable

FISCAL ESTIMATE

DOA-2048 (R 10/88)

ORIGINAL
 CORRECTED

UPDATED
 SUPPLEMENTAL

Subject

Miscellaneous Sales and Use Tax Rule Changes

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 PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

The proposed rule interprets statutory changes enacted by the Legislature, clarifies Department of Revenue policy and updates style and language in accordance with Legislative Council Clearinghouse standards. Because it does not change the interpretation of current law, the rule has no fiscal effect.

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Long-Range Fiscal Implications

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

Authorized Signature/Telephone No. 266-2700

Date

[Handwritten Signature]

4/23/90

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. Tax 11	Amendment No.
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Subject

Miscellaneous Sales and Use Tax Rule Changes

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

II. Annualized Costs:		Annualized Fiscal impact on State funds from:	
		Increased Costs	Decreased Costs
Note: Treat fiscal costs like a "checkbook": increased costs reduce available funds (-); decreased costs increase available funds (+).			
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-			
Complete this only when proposal will increase or decrease state revenues, such as taxes, license fees, etc.			
GPR Taxes		\$ -	\$ +
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

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

Authorized Signature/Telephone No.

Date



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

December 4, 1990

Gary L. Poulson
Assistant Revisor
2nd Floor
119 Martin Luther King, Jr. Blvd.
Madison, Wisconsin 53703

Re: Clearinghouse Rule 90-101

Dear Mr. Poulson:

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), Stats.

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:VLG:lc
CKLEG/ELC3240P

Enclosure

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

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State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

December 4, 1990

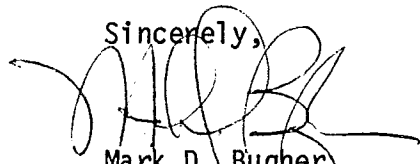
Douglas LaFollette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, Wisconsin 53703

Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 90-101.

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

Sincerely,



Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
CKLEG/ELC32400

Enclosure

cc: Revisor of Statutes

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