

CR 90-104

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 10, 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 10th day of December, 1990.



Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
CKLEG/ELC3240E

RECEIVED

DEC 11 1990
11:15 am
Revisor of Statutes
Bureau

4-1-91

DEC 11 1990

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

Revisor of Statutes
Bureau

The Wisconsin Department of Revenue adopts an order to renumber and amend Tax 11.48(2)(c) and 11.54(1), (2), (3), (4), (5) and (6); to amend Tax 11.09(title), (2)(c), (3)(c) and (4)(a), 11.47(title) and (3)(a)(intro.) and 2 and (b)3, 11.48(title), (1)(a) and (b), (2)(a) and (b) and (3)(b), 11.49(title), (1)(b) and (d), (2)(b), (c) and (f) and (3)(a) and 11.54(title), and to create Tax 11.47(3)(c), 11.48(1)(c) and (d) and (2)(c) and (d), 11.49(2)(g), (h) and (i) and 11.54(1)(title) and (intro.), (2) and (4)(c) relating to sales and use taxation.

Analysis by the Department of Revenue

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

Statutes interpreted: ss. 77.51(4)(c)6, (13)(c), (e), (f) and (n) and (14)(L), 77.52(2)(a)1, 2, 7, 9 and 10, (2m), (7), (13) and (19), 77.53(10), 77.54(2), (3), (5), (9a), (11), (14), (14g), (14m), (14r), (14s), (30), (33), (35) and (36) and 77.61(2), Stats.

SECTION 1. Tax 11.09(title) is amended to include additional statutory references not previously listed. Subsections (2)(c) and (3)(c) are amended to update style per Legislative Council Rules Clearinghouse standards. Subsection (4)(a) is amended to clarify the department's position that oxygen prescribed by a physician, surgeon, podiatrist or dentist need not be dispensed by a registered pharmacist for it to be exempt.

SECTION 2. Tax 11.47(title) is amended to change statutory references as a result of creations by 1983 Wisconsin Act 27 and renumbering by 1983 Wisconsin Act 189. Tax 11.47(3)(a)(intro.) is amended as a result of the creation of s. 77.51(4)(1), (7)(e) and (f) and (24)(b), Stats. (later renumbered ss. 77.51(14)(L) and (13)(e) and 77.52(2m)(b), Stats.) by 1983 Wisconsin Act 27. Tax 11.47(3)(a)2 and (b)3 are amended to update style per Clearinghouse standards.

SECTION 3. Tax 11.47(3)(c) is created to reflect changes made by 1983 Wisconsin Act 27.

SECTION 4. Tax 11.48(title) is amended to update statutory references due to the creation of s. 77.54(36) and amendment of s. 77.52(2)(a)1, Stats. by 1985 Wisconsin Act 149 and 1989 Wisconsin Act 31 and the amendment of s. 77.52(2)(a)2 by 1987 Wisconsin Act 399. Tax 11.48(1)(a) and (b) are amended to update language per Clearinghouse standards.

SECTION 5. Tax 11.48(1)(c) is created as a result of amendment to s. 77.52(2)(a)2, Stats., by 1987 Wisconsin Act 399. Tax 11.48(1)(d) is created as a result of the creation of s. 77.54(36), Stats., by 1985 Wisconsin Act 149.

SECTIONS 6, 7 and 9. Tax 11.48(2)(a) and (b) and (3)(b) are amended and (2)(e) as renumbered is amended to update language and style per Clearinghouse standards. Subsection (2)(a) is also amended to clarify the definition of transient.

SECTION 8. Tax 11.48(2)(c) is created to clarify the department's position regarding sales of lodging to governments and nonprofit organizations. Tax 11.48(2)(d) is created to clarify the department's position with respect to rentals of mobile homes for more than one month.

SECTION 10. Tax 11.49(title) is amended to include s. 77.52(2m)(b), Stats., as created and renumbered by 1983 Wisconsin Acts 27 and 189. Subsection (1)(b) is amended as a result of amendment to s. 77.52(2)(a)10, Stats., by 1987 Wisconsin Act 27. Tax 11.49(1)(d) is amended to update language and style per Clearinghouse standards. Tax 11.49(2)(b) is amended to add additional language which is provided in s. 77.54(9a), Stats. Tax 11.49(2)(c) is amended to update a statutory reference as a result of the renumbering of Chapter 71, Stats., by 1987 Wisconsin Act 312. Tax 11.49(2)(f) is amended as a result of the creation of s. 77.54(30)(a)4, Stats., by 1987 Wisconsin Act 27.

SECTION 11. Tax 11.49(2)(g), (h) and (i) are created for the following reasons:

- a. The creation of s. 77.54(5)(d), Stats., by 1985 Wisconsin Act 29.
- b. The creation of s. 77.54(30)(a)4, Stats., by 1987 Wisconsin Act 27.

SECTION 12. Tax 11.49(3)(a) is amended to update language and style per Clearinghouse standards.

SECTION 13. Tax 11.54(title) is amended to update statutory references as a result of the creation of s. 77.54(35), Stats., by 1985 Wisconsin Act 29 and the fact that s. 77.52(2)(a)2 was inadvertently omitted.

SECTIONS 14, 15, 16, 17 and 18. Tax 11.54 is revised to improve readability and to update style and language per Clearinghouse standards. In addition, new sub. (4)(b) is amended to correct a statutory reference.

SECTION 19. Tax 11.54(4)(c) is created as a result of the creation of s. 77.54(35), Stats., by 1985 Wisconsin Act 29.

SECTION 1. Tax 11.09(title), (2)(c), (3)(c) and (4)(a) are amended to read:

Tax 11.09(title) MEDICINES. (s. 77.54(14), (14g), (14m), (14r), (14s) and (33), Stats.)

(2)(c) Insulin {furnished by a registered pharmacist}.

(3)(c) Medical supplies {such-as, including bandages, compresses, dressings, pads, splints and supports}.

(4)(a) Prescribed by a licensed physician, surgeon, podiatrist or dentist for treatment of a human being and dispensed on prescription filled by a

registered pharmacist in accordance with law. However, oxygen prescribed by a licensed physician, surgeon, podiatrist or dentist shall be exempt even if it is not dispensed by a registered pharmacist.

Note to Revisor: Insert the following note after sub. (5)(b).

Note: For exemption of medicines used on farm livestock or other animals, refer to ss. Tax 11.12 and 11.61.

SECTION 2. Tax 11.47(title) and (3)(a)(intro.) and 2 and (b)3 are amended to read:

Tax 11.47 COMMERCIAL PHOTOGRAPHERS AND PHOTOGRAPHIC SERVICES.

(ss. 77.51(13(e) and (f) and (14)(L), 77.52(2)(a)7, (2m)(b) and (13), 77.53(10) and 77.54(2), Stats.)

(3)(a)(intro.) Commercial photographers and others providing photographic services may purchase, without paying sales or use tax, any item which will be resold or which becomes a component part of an article destined for sale if a properly completed resale exemption certificate is given the seller. Such items include:

2. Film ~~{ie.,~~ including colored transparencies and movie film~~}~~, in which the negative and the positive are the same, and are permanently transferred to a customer as part of the taxable photographic service.

(b)3 Film ~~{,~~ other than ~~noted~~ exempted in ~~subsection~~ sub. (3)(a)2~~}~~.

SECTION 3. Tax 11.47(3)(c) is created to read:

Tax 11.47(3)(c) If a photographer or other person providing photographic services gives a resale certificate for property to a seller and then uses the property for a taxable purpose, the photographer or other person providing photographic services shall be liable for use tax at the time the property is first used in a taxable manner.

Note to Revisor: Replace the note at the end of Tax 11.47 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 the exemption for property resold by a photographer is effective September 1, 1983, pursuant to 1983 Wisconsin Act 27.

SECTION 4. Tax 11.48(title), (1)(a) and (b) are amended to read:

Tax 11.48(title) LANDLORDS, HOTELS AND MOTELS. (ss. 77.51(4)(c)6 and (13)(n), 77.52(2)(a)1, 2 and 9 and (2m) and 77.54(36), Stats.)

(1)(a) Landlords are the consumers of household furniture, furnishings, equipment, appliances or other items of tangible personal property purchased by them for use by their tenants in leased or rented living quarters. The sales and use tax applies to a landlord's purchases of all ~~such~~ these items. The gross receipts from a landlord's charges to the tenant for use of these items are not subject to the tax even though there may be a separate charge for them.

(b) The gross receipts from providing parking space for motor vehicles and aircraft and from providing docking and storage space for boats are taxable. If a separate charge is made for ~~such~~ the parking, docking or storage space, the charge is taxable. However, if a separate charge is not made and the price of a rental unit includes a charge for a parking, docking or storage space, and if similar units are rented at a reduced price if the parking, docking or storage space is not utilized, the difference between the rental price of the 2 similar units is taxable as a charge for parking, docking or storage.

SECTION 5. Tax 11.48(1)(c) and (d) are created to read:

Tax 11.48(1)(c)1 The furnishing of rooms or lodging through the sale of a time-share property, as defined in s. 707.02(32), Stats., is taxable if the use of the rooms or lodging is not fixed at the time of the sale as to the starting day or the lodging unit, and is for a continuous period of less than one month.

2. The sale, furnishing or use of recreational facilities on a periodic basis and of other recreational rights, including membership rights, vacation services and club memberships, with respect to time-share property, is taxable.

Example: The charges for access to ski hills, golf courses, health clubs, swimming pools and similar recreational facilities with respect to time-share property are taxable.

(d) The rental of a mobile home, as defined in s. 66.058(1)(d), Stats., used for lodging for a continuous period of one month or more is exempt from the sales and use tax, whether the mobile home is classified as real or personal property.

SECTION 6. Tax 11.48(2)(a) and (b) are amended to read:

Tax 11.48(2)(a) "Transient" means any person residing at one location for a continuous period of less than one month. A continuing monthly rental of a particular room or rooms by a business ~~{such as, including~~ a trucking company, railway or airline~~}~~, to be used by its employees for layover is not taxable.

(b) The rental of space for meetings, conventions and similar activities is not taxable. However, the rental of hotel or motel rooms generally used as sleeping accommodations is taxable, regardless of the type of use ~~to which the room is put. For example, the rental of a motel sleeping room by a salesman from 8:00 a.m. to 4:00 p.m. for use as a display room is taxable.~~

Example: The rental of a motel sleeping room by a salesman from 8:00 a.m. to 4:00 p.m. for use as a display room is taxable.

SECTION 7. Tax 11.48(2)(c) is renumbered Tax 11.48(2)(e) and amended to read:

Tax 11.48(2)(e) Hotels, motels and inns are the consumers of all the items used to conduct their business, such as beds, bedding, equipment, advertising materials, supplies and items consumed by the occupants of a room. The tax applies to their purchases of all ~~such~~ these items.

SECTION 8. Tax 11.48(2)(c) and (d) are created to read:

Tax 11.48(2)(c) Sales of lodging by hotels, motels and inns to governmental agencies and nonprofit organizations described in s. 77.54(9a), Stats., and the federal government or to their employees are exempt from sales and use tax if the following 3 conditions are met, regardless of whether the agency or the employe pays for the lodging:

1. The hotel, motel, or inn issues the invoice or billing document for the lodging in the name of the governmental agency or nonprofit organization.

2. The hotel, motel or inn receives any of the following:

a. A purchase order or similar written document from the governmental agency.

b. The Certificate of Exempt Status, C.E.S., number of the nonprofit organization. The hotel, motel or inn shall enter the C.E.S. number on its copy of the invoice or billing document.

3. The hotel, motel or inn keeps a copy of the documents in subds. 1 and 2 to substantiate that the sale was exempt.

(d) Separately stated charges by hotels, motels and inns for the rental of tangible personal property, including televisions and refrigerators, are taxable.

SECTION 9. Tax 11.48(3)(b) is amended to read:

Tax 11.48(3)(b) In computing the ratio in par. (a), tangible personal property includes property subject to the sales tax, such as. This includes furniture, furnishings, equipment or trade fixtures in an office, kitchen, restaurant, lounge, rooms, patio and other indoor and outdoor areas; beds, bedding, linen and towels; vending machines; and maintenance equipment. For example, ~~if the investment (valued at undepreciated original cost) on the effective date of the lease is \$100,000 for tangible personal property and \$500,000 for all real and personal property, taxable lease receipts shall be determined by applying a ratio of 20% ($\frac{\$100,000}{\$500,000}$) to the gross lease receipts for each sales tax reporting period.~~

Example: If an investment, valued at undepreciated cost, on the effective date of a lease is \$100,000 for tangible personal property and \$500,000 for all real and personal property, taxable lease receipts shall be determined by applying a ratio of 20% ($\$100,000 \div \$500,000$) to the gross lease receipts for each sales tax reporting period.

Note to Revisor: Replace the note at the end of Tax 11.48 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 the provisions of sub.(1)(c)1 are effective on or after August 9, 1989, pursuant to 1989 Wisconsin Act 31.

SECTION 10. Tax 11.49(title), (1)(b) and (d) and (2)(b), (c) and (f) are amended to read:

Tax 11.49(title) SERVICE STATIONS AND FUEL OIL DEALERS.

(ss. 77.52(2)(a)10 and (2m)(b) and 77.54(3), (5), (9a), (11) and (30), Stats.)

(1)(b) The repair, service, cleaning, painting, towing, inspection and maintenance of motor vehicles, including the total amount charged for parts and labor and including motor vehicles and truck bodies owned by nonresidents except as provided in sub. (2).

(d) Retail sales of tangible personal property ~~(e.g.,~~ including motor oil, antifreeze, motor vehicle parts and supplies, tobacco products, candy and soft drinks) by service stations except as provided in sub. (2).

(2)(b) Sales made directly to governmental units of this state, schools or any 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. Sales to employees of these entities are not exempt, even though the entity may reimburse the employee for the expenditure.

(c) Sales of accessories, attachments, parts, supplies and highway fuel for common or contract carrier motor trucks, truck tractors, road tractors, buses, trailers and semi-trailers used exclusively in common or contract

carriage, including the urban mass transportation of passengers as defined in s. ~~71.18(2)(a)~~ 71.38, Stats. This exemption applies to purchases for school buses operated under contract with a public or private school to transport students. A station wagon or van which is not registered as a bus or truck with the division of motor vehicles in the Wisconsin department of transportation does not qualify for this exemption.

(f) Sales of coal, fuel oil, propane, steam, peat, fuel cubes produced from solid waste and wood used for fuel sold for residential use. In this paragraph, "residential use" means use in a structure or portion of a structure which is a person's permanent residence as defined in s. Tax 11.57(2)(L)7 and 8.

SECTION 11. Tax 11.49(2)(g), (h) and (i) are created to read:

Tax 11.49(2)(g) Sales of repairs, alterations, cleaning, painting and maintenance services to common or contract carrier vehicles exempt under sub. (2)(c), mobile mixing and processing units and the vehicle or trailer on which they are mounted, and motor vehicles not required to be licensed for highway use which are used in waste reduction or recycling activities.

(h) Sales of accessories, attachments, parts, supplies and materials for mobile mixing and processing units and the vehicle or trailer on which they are mounted, including highway fuel for units operated on public highways.

(i) Sales of wood residue used for fuel and sold for use in a business activity. Wood residue includes slash, sawdust, shavings, edgings, slabs, leaves, wood chips, bark and wood pellets manufactured primarily from wood or wood residue.

SECTION 12. Tax 11.49(3)(a) is amended to read:

Tax 11.49(3)(a) Service station operators who repair motor vehicles may purchase, without tax ~~(, "for resale"),~~ repair parts and materials used ~~in~~ such the work which are physically transferred to their customers ~~(e.g.,~~

This includes auto parts, chassis lubricants, wheel greases, car waxes, paints, paint hardeners, plastic body fillers and welding rods}.

Note to Revisor: Replace the note at the end of Tax 11.49 with the following note:

Note: The interpretations in s. Tax 11.49 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) Sales of coal, fuel oil, propane, steam and wood used for fuel became exempt July 1, 1979, pursuant to Chapter 1, Laws of 1979; (b) Sales of jet fuel to persons who were not certified or licensed carriers were taxable prior to January 1, 1982; (c) If the excise tax on motor fuel or special fuel is refunded under s. 78.75, Stats., a tax is payable pursuant to 1985 Wisconsin Act 29, effective September 1, 1985; (d) The repair of motor vehicles used in waste reduction or recycling processes is exempt pursuant to 1983 Wisconsin Act 426, effective July 1, 1984; (e) The repair of mobile mixing and processing units and the vehicle or trailer on which mounted, as well as parts, accessories, attachments, supplies and materials are exempt pursuant to 1985 Wisconsin Act 29, effective July 20, 1985; (f) Peat and solid waste fuel cubes sold for residential use are exempt pursuant to 1985 Wisconsin Act 149, effective April 2, 1986; (g) Wood residue sold for fuel use in a business activity is exempt pursuant to 1987 Wisconsin Act 27, effective September 1, 1987; and (h) Repair to nonresident vehicles not otherwise exempt is exempt pursuant to 1987 Wisconsin Act 27, effective September 1, 1987.

SECTION 13. Tax 11.54(title) is amended to read:

Tax 11.54(title) TEMPORARY AMUSEMENT, ENTERTAINMENT OR RECREATIONAL EVENTS OR PLACES. (ss. 77.51(13)(c), 77.52(2)(a)2, (7) and (19), 77.54(35) and 77.61(2), Stats.)

SECTION 14. Tax 11.54(1) is renumbered Tax 11.54(1)(a) and amended to read:

Tax 11.54(1)(a) "~~Admission~~" ~~for-the-purpose-of-this-rule~~ means the right or privilege to have access to or use of a place, facility or location in Wisconsin where amusement, entertainment or recreation is provided. ~~The-gross receipts-from-the-sale-of-admissions-are-subject-to-sales-tax.~~

SECTION 15. Tax 11.54(1)(title) and (intro.) are created to read:

Tax 11.54(1)(title) DEFINITIONS. In this section:

SECTION 16. Tax 11.54(2) and (3) are renumbered Tax 11.54(1)(c) and (b) and amended to read:

Tax 11.54(1)(b) Pursuant to s. 77.51(10), Stats., ~~and in this rule,~~ "person" includes any natural person, firm, partnership, joint venture, joint stock company, association, public or private corporation, cooperative, estate, trust, receiver, executor, administrator, any other fiduciary, and any representative appointed by order of any court or otherwise acting on behalf of others.

(c) "Places of amusement, entertainment or recreation" ~~for the purpose of this rule~~ include, but are not limited to, auditoriums, race tracks, street fairs, rock festivals or other places where there is any show or exhibition for which any charge is made including, but not limited to, the sale of tickets, gate charges, seat charges, entrance fees and motor vehicle parking fees.

SECTION 17. Tax 11.54(2) is created to read:

Tax 11.54(2)(title) GENERAL. The gross receipts from the sale of admissions are subject to sales tax.

SECTION 18. Tax 11.54(4), (5) and (6) are renumbered Tax 11.54(3)(a) and (b) and (4) and amended to read:

Tax 11.54(3)(title) ENTREPRENEURS, PROMOTERS, SPONSORS OR MANAGERS. (a) Entrepreneurs, promoters, sponsors or managers of an amusement, entertainment or recreational event shall be regarded as retailers for the purposes of s. 77.51(13)(c), Stats., if ~~said~~ the entrepreneurs, promoters, sponsors or managers have control and direction of the event including activities such as controlling the sale of admissions or admission tickets; controlling or regulating the admittance of all persons to the event or place; determining the nature of the amusement, entertainment or recreation to be offered; deciding the scale of the prices to be charged for admission; receiving the proceeds from ticket sales, including amounts from ticket agents or brokers; and deciding, or having the right to decide, the disposition of the net profits, if any, realized from the event.

(b) As retailers, ~~such~~ the entrepreneurs, promoters, sponsors or managers are persons liable for the sales tax and are required to hold a seller's permit for each place of operations pursuant to s. 77.52(7), Stats., and may be required to post security as provided in s. 77.61(2), Stats. ~~Such~~ The retailers are required to have a seller's permit on the first date on which tickets or admission to an event to be conducted in this state are offered for sale.

(4)(title) EXCEPTIONS. This ~~rule~~ section does not apply to ~~traveling~~:

(a) Traveling attractions which perform in stadiums, theaters or other places where the permanent management of ~~such~~ the stadium, theater or other location holds a valid seller's permit, controls the sale of tickets or admissions and assumes the liability for the payment of the sales tax.

~~Further-it-does-not-apply-to-churches~~

(b) Churches or other nonprofit groups which operate within the occasional sale limitations of s. ~~77.51(10)(e)~~ 77.54(7m), Stats.

SECTION 19. Tax 11.54(4)(c) is created to read:

Tax 11.54(4)(c) Sales of admissions or tickets by any baseball team affiliated with Wisconsin Department of American Legion baseball.

Note to Revisor: Replace the note at the end of Tax 11.54 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 the exemption for sales by a baseball team of the Wisconsin Department of American Legion baseball pursuant to 1985 Wisconsin Act 29, is effective September 1, 1985.

The renumbering and amendments contained in this order shall take effect on the first day of the month following publication as provided in s. 227.22(2).

Final Regulatory Flexibility Analysis

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

Dated: Dec 10, 1990

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

CKLEG/M020530D

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DEC 11 1990

Revisor of Statutes
Bureau

1989 Session

LRB or Bill No./Adm. Rule No.

Tax 11

Amendment No. if Applicable

FISCAL ESTIMATE

ORIGINAL
 CORRECTED

UPDATED
 SUPPLEMENTAL

DOA-2048 (R 10/88)

Subject

Miscellaneous Revisions in Sales and Use Tax Rules

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 revisions in the rules that are being proposed reflect the forms and certificates of exemption currently used by the Department of Revenue, interpret changes in the statutes and update language and style according to Legislative Council Rules Clearinghouse Standards. This proposed rule has no fiscal effect.

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Revisor of Statutes
Bureau

Long-Range Fiscal Implications

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

Authorized Signature/Telephone No. 266-2700

Harriet M. Deun

Date

4/12/90

FISCAL ESTIMATE WORKSHEET

1989 Session

Detailed Estimate of Annual Fiscal Effect ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

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

Miscellaneous Revisions in Sales and Use Tax Rules

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
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-		Decreased Rev.	Increased Rev.
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			NET Impact on Local Funds		
\$ (+) or None (-)			\$ (+) or None (-)		

Agency/Prepared by: (Name & Phone No.)
 Wisconsin Department of Revenue

Authorized Signature/Telephone No. 266-2700

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. Bugar
Secretary of Revenue

December 10, 1990

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

RECEIVED
DEC 11 1990
Revisor of Statutes
Bureau

Re: Clearinghouse Rule 90-104

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. Bugar
Secretary of Revenue

MDB:VLG:1c
CKLEG/ELC3240D

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 ● FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

December 10, 1990

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

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DEC 11 1990

Revisor of Statutes
Bureau

Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 90-104.

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

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
CKLEG/ELC3240C

Enclosure

cc: Revisor of Statutes