

CR 90-155

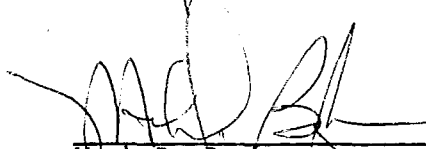
CERTIFICATE

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 tax was duly approved and adopted by this department on March 6, 1991.

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 6th day of March, 1991.



Mark D. Bugher
Secretary of Revenue

MDB:MPW:ssa
CKLEG/635

RECEIVED

MAR 15 1991
3:20 pm
Revisor of Statutes
Bureau

7-1-91

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

RECEIVED
MAR 15 1991
Revisor of Statutes
Bureau

The Wisconsin Department of Revenue adopts an order to renumber Tax 11.84(3)(intro.); to amend Tax 11.29(title), (1), (3), (4)(b), (5) and (6)(a), (d) and (g), 11.79(title), 11.84(title) and (1)(c), 11.88(title), (2)(b), (3)(d), (4)(b) and (5) and 11.94(1)(e) and (2)(b) and (d); and to create Tax 11.29(4)(d) and (6)(d)2 and (h), 11.79(6), 11.84(1)(e) and (3)(b) and 11.88(3)(e), relating to Wisconsin sales and use taxes.

Analysis by the Department of Revenue

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

Statutes interpreted: ss. 77.51(2), (4)(b)6 and (c)5, (13)(am) and (k), (14)(intro.), (d) and (j), (14r) and (15)(b)5, 77.52(1) and (2)(a)1 and 9, 77.53(17), (17r) and (18), 77.54(5), (7), (26m), (31) and (36), 77.58(6), 77.61, 218.10(3), (7) and (9) and 340.01(29), Stats.

SECTION 1. Tax 11.29(title) is amended to add the following statutory references: s. 77.54(5)(b), Stats., not previously addressed; s. 77.54(5)(d) created by 1985 Wisconsin Act 29; s. 77.54(26m), Stats., created by 1983 Wisconsin Act 426; and s. 77.54(36), created by 1983 Wisconsin Act 341. Tax 11.29(1), (3) and (4)(b) are amended to update language per Legislative Council Rules Clearinghouse standards.

SECTION 2. Tax 11.29(4)(d) is created as a result of the Court of Appeals, District IV, decision in Dow Jones & Company, Inc. vs. Department of Revenue (1/26/89).

SECTION 3. Tax 11.29(5) and (6)(a) and (d) are amended to update language, format and style per Clearinghouse standards.

SECTION 4. Tax 11.29(6)(d)2 is created as a result of the creation of s. 77.54(36), Stats., by 1983 Wisconsin Act 341, later clarified by 1985 Wisconsin Act 149.

SECTION 5. Tax 11.29(6)(g) is amended to correct a spelling error and to update style per Clearinghouse standards.

SECTION 6. Tax 11.29(6)(h) is created as a result of the creation of s. 77.54(26m), Stats., by 1983 Wisconsin Act 426.

SECTION 7 and 8. Tax 11.79(title) is amended and Tax 11.79(6) is created as a result of the creation of s. 77.54(5)(c) and (26m), Stats., by 1983 Wisconsin Act 426 and s. 77.54(5)(d), Stats., by 1985 Wisconsin Act 29.

SECTION 9. Tax 11.84(title) is amended to add the statutory reference of s. 77.53(17r), Stats., as created by 1987 Wisconsin Act 399. Subsection (1)(c) is amended to update language per Clearinghouse standards.

SECTION 10. Tax 11.84(1)(e) is created as a result of the creation of s. 77.53(17r), Stats., by 1987 Wisconsin Act 399.

SECTION 11 and 12. Tax 11.84(3)(b) is created to reflect the provisions of s. 77.54(5)(a), Stats., not previously addressed. Accordingly, Tax 11.84(3)(intro.) is renumbered.

SECTION 13. Tax 11.88(title) is amended to add s. 77.53(18), Stats., created by 1987 Wisconsin Act 27, to the statutory references. Subsection (2)(b) is amended to update language per Clearinghouse standards. Subsection (3)(d) is amended to provide that a mobile home transferred to a stepparent or stepchild qualifies as an exempt occasional sale which is department policy.

SECTION 14. Tax 11.88(3)(e) is created as a result of the creation of s. 77.53(18), Stats., by 1987 Wisconsin Act 27.

SECTION 15. Tax 11.88(4)(b) and (5) are amended to update language and style per Clearinghouse standards.

SECTION 16. Tax 11.94(1)(e) and (2)(b) and (d) are amended to update language and style per Clearinghouse standards and to change the term sales and use tax permit to seller's permit.

SECTION 1. Tax 11.29(title), (1), (3) and (4)(b) are amended to read:

Tax 11.29(title) LEASES AND RENTALS OF TANGIBLE PERSONAL PROPERTY.

(ss. 77.51(4)(c)5, (13)(k) and (14)(j), 77.52(1), 77.54(5)(b) and (d), (26m) and (36) and 77.58(6), Stats.) (1) Gross receipts from the lease or rental of tangible personal property shall be subject to the sales and use taxes to the same extent that gross receipts from the sale of the same property would be subject to the tax. Because a lease is a continuing sale for the duration of the lease while the leased property is situated in ~~this-state~~ Wisconsin (under s. 77.51(14)(j), Stats.), a lessor shall pay tax on rental receipts for any period of time leased property is in Wisconsin, even though the property may have been acquired and/or, used or both previously by the lessee in another state.

(3) If tangible personal property is purchased by a person who uses it part of the time and rents it out part of the time, the sale of property to ~~such~~ the person shall be taxable. The lessor's rental receipts shall also be taxable, unless the transaction is specifically exempt by statute.

(4)(b) A person who furnishes equipment with an operator to perform a job which a lessee supervises and is responsible for the satisfactory completion of, shall be a lessor renting out such the equipment. If it is customary or mandatory that the lessee accept an operator with leased equipment, the entire charge is subject to the tax. However, the operator's services shall not be taxable if billed separately and if a lessor customarily gives a lessee the option of taking the equipment without the operator.

SECTION 2. Tax 11.29(4)(d) is created to read:

Tax 11.29(4)(d) Gross receipts from the lease or rental of tangible personal property incidental to the providing of a nontaxable service shall not be taxable. If tangible personal property is incidental to the providing of a nontaxable service, the tangible personal property is consumed by the service provider.

SECTION 3. Tax 11.29(5) and (6)(a) and (d) are amended to read:

Tax 11.29(5) If a lessor of tangible personal property paid a Wisconsin sales tax on the acquisition of property used solely for leasing purposes, the lessor may either request a refund of the sales tax from the seller or claim a credit against the tax due on rental receipts from the property involved under s. 77.51(4)(c)5, Stats. ~~s. 77.51(4)(e)5.~~ If a credit is claimed, it shall expire when the cumulative rental receipts equal the sales price upon which the seller paid sales tax to ~~the state~~ Wisconsin.

(6)(a) The charge a gas supplier makes to a customer-consumer, because a gas cylinder is retained beyond a 30-day ~~for other~~ period, shall be taxable. ~~Such~~ The "demurrage" charges shall constitute rentals paid for the continuing possession of the cylinders.

(d) Rental of a mobile home shall be taxable unless ~~the~~ :

1. The mobile home is converted to real property by hooking it up to utilities and placing it on a foundation on land owned by the lessor. However, even if it is placed on a foundation and hooked up to utilities, a mobile home shall remain tangible personal property if the lessor does not own the realty on which it is located.

SECTION 4. Tax 11.29(6)(d)2 is created to read:

Tax 11.29(6)(d)2 The mobile home as defined in s. 66.058(1)(d), Stats., is rented or leased for a continuous period of one month or more and is used as a residence by the renter or lessee.

SECTION 5. Tax 11.29(6)(g) is amended to read:

Tax 11.29(6)(g) An owner of a hearse shall receive taxable gross receipts when the owner furnishes it to, with or without a driver, to a funeral director who is responsible for conducting the funeral service. If it is customary or mandatory that the lessee take, the funeral director ~~take~~, takes the ~~operator~~ operator with the leased vehicle, the entire charge shall be taxable.

SECTION 6. Tax 11.29(6)(h) is created to read:

Tax 11.29(6)(h) Waste reduction and recycling equipment. The lease or rental of waste reduction or recycling machinery and equipment shall not be taxable if used exclusively and directly for waste reduction or recycling activities described in s. 77.54(26m), Stats.

Note to Revisor: Insert the following note after par. (h).

Note: For information regarding the lease or rental of highway vehicles and mobile mixing units, see s. Tax 11.79.

Note to Revisor: Replace the note at the end of s. Tax 11.29 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: (a) The exemption for mobile homes used for lodging for a continuous period of 1 month or more became effective July 1, 1984, pursuant to 1983 Wisconsin Act 341; (b) The exemption for the lease or rental of incidental property transferred

in providing a nontaxable service became effective as a result of Dept. of Revenue vs. Dow Jones & Company, Inc., (COA-District IV, 1/26/89); and (c) The exemption for waste reduction and recycling equipment became effective July 1, 1984, pursuant to 1983 Wisconsin Act 426.

SECTION 7. Tax 11.79(title) is amended to read:

Tax 11.79(title) LEASES OF HIGHWAY VEHICLES AND EQUIPMENT.

(ss. 77.51(13)(k) and (14)(intro.) and (j), 77.54(5)(c) and (d) and (26m) and 77.58(6), Stats.)

SECTION 8. Tax 11.79(6) is created to read:

Tax 11.79(6) EXEMPT LEASES. Gross receipts from the rental or lease of the following property shall be exempt from sales and use tax provided the lessor receives a properly completed exemption certificate as described in s. Tax 11.14:

(a) Highway vehicles, except automobiles, leased to common or contract carriers who use the vehicles exclusively in common or contract carriage, including urban mass transportation of passengers as defined in s. 71.38, Stats.

(b) Motor vehicles not licensed for highway use which are used exclusively and directly in conjunction with waste reduction or recycling activities described in s. 77.54(5)(c), Stats.

(c) Mobile units used for mixing and processing, including the motor vehicle or trailer on which the unit is mounted. Accessories, attachments, parts, supplies and materials for the mobile unit, vehicle and trailer are also exempt.

(d) Leases of highway vehicles and equipment for resale.

Note to Revisor: Replace the note at the end of s. Tax 11.79 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: (a) The exemption for vehicles and equipment used in waste reduction or recycling activities became effective July 1, 1984, pursuant to 1983 Wisconsin Act 426; and (b) The exemption for mobile mixing units became effective July 20, 1985, pursuant to 1985 Wisconsin Act 29.

SECTION 9. Tax 11.84(title) and (1)(c) are amended to read:

Tax 11.84(title) AIRCRAFT. (ss. 77.52(2)(a)9, 77.53(17r) and (18), 77.54(5)(a) and (7) and 77.61, Stats.)

(1)(c) Section 77.61(1)(a), Stats., provides that no aircraft shall be registered in ~~this-state~~ Wisconsin unless the registrant presents proof that the sales tax has been paid or a valid exemption was claimed. If the aircraft is purchased from a person other than a Wisconsin aircraft dealer, the purchaser shall pay the tax at the time the aircraft is registered with the Wisconsin department of transportation, division of aeronautics. The tax applies to aircraft registered or customarily hangared or both in ~~this-state~~ Wisconsin, even though ~~such~~ the aircraft also may be used out-of-state.

SECTION 10. Tax 11.84(1)(e) is created to read:

Tax 11.84(1)(e) The use tax does not apply to aircraft registered in Wisconsin when all of the following requirements are fulfilled:

1. The aircraft is purchased in another state.
2. The aircraft's owner or lessee has paid all of the sales and use taxes imposed in respect to it by the state where it was purchased.
3. The owner or lessee is one of the following:
 - a. A corporation, and that corporation and all corporations with which that corporation may file a consolidated return for federal income tax purposes, neither is organized under the laws of Wisconsin nor has real property or tangible personal property, except aircraft and property such as hangars, accessories, attachments, fuel and parts required for operation of aircraft, in Wisconsin at the time the aircraft is registered in Wisconsin.
 - b. A partnership, and all the corporate partners fulfill the requirements in subpar. a., none of the general partners or limited partners who have management or control responsibilities is domiciled in Wisconsin and the partnership has no other real property of tangible personal property, except

aircraft and property such as hangars, accessories, attachments, fuel and parts required for operation of aircraft, in Wisconsin at the time the aircraft is registered in Wisconsin.

c. An individual not domiciled in Wisconsin.

d. An estate, trust or cooperative, and that estate, that trust and its grantor or that cooperative does not have real property or tangible personal property, except aircraft and property such as hangars, accessories, attachments, fuel and parts required for operation of aircraft, in Wisconsin at the time the aircraft is registered in Wisconsin.

4. The department has not determined that the owner, if the owner is a corporation, trust or partnership, was formed to qualify for the exemption from Wisconsin use tax.

SECTION 11. Tax 11.84(3)(intro.) is renumbered Tax 11.84(3)(a).

SECTION 12. Tax 11.84(3)(b) is created to read:

Tax 11.84(3)(b) The tax shall not apply to charges for repair, service and maintenance of aircraft used by a certified or licensed carrier of persons or property in interstate or foreign commerce under the laws of the United States or any foreign government.

Note to Revisor: Replace the note at the end of s. Tax 11.84 with the following note:

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) The exemption for federal aviation fuel is effective January 1, 1982, pursuant to Chapter 20, Laws of 1981; (b) The exemption for aircraft brought into Wisconsin by new residents became effective August 1, 1987, pursuant to 1987 Wisconsin Act 27; and (c) The exemption for certain nonresidents' aircraft became effective May 15, 1988, pursuant to 1987 Wisconsin Act 399.

SECTION 13. Tax 11.88(title), (2)(b) and (3)(d) are amended to read:

Tax 11.88(title) MOBILE HOMES. (ss. 77.51(2), (4)(b)6, (13)(am) and (15)(b)5, 77.52(2)(a)1, 77.53(17) and (18), 77.54(7), (31) and (36), 77.61(1)(a) and (c), 218.10(3), (7) and (9) and 340.01(29), Stats.)

(2)(b) If the seller of a mobile home as part of the sales transaction agrees to permanently affix the home on a foundation on land owned by the purchaser, the seller is a contractor-consumer engaged in improving realty. Sales of mobile homes to such-a the contractor-consumer are subject to the tax, but the gross receipts from the subsequent sale by the contractor-consumer to the purchaser of the mobile home are not taxable.

(3)(d) Under s. 77.54(7), Stats., mobile homes transferred to the spouse, parent ~~or~~, stepparent, child or stepchild of the transferor are exempt occasional sales if the mobile home has been previously registered or titled in ~~this-state~~ Wisconsin in the name of the transferor and the transferor is not engaged in the business of selling homes.

SECTION 14. Tax 11.88(3)(e) is created to read:

Tax 11.88(3)(e) Under s. 77.53(18), the use tax does not apply to a mobile home purchased by a nonresident outside Wisconsin 90 days or more before bringing the mobile home into Wisconsin in connection with a change of domicile to Wisconsin.

SECTION 15. Tax 11.88(4)(b) and (5) are amended to read:

Tax 11.88(4)(b) A If a mobile home purchased outside Wisconsin ~~which-is required-to-be-registered-under-Wisconsin-law~~ is subject to the Wisconsin use tax. ~~However~~, a credit is permitted against the Wisconsin use tax for any sales or use tax paid to the state in which the mobile home was purchased.

(5) When a mobile home dealer has possession of a mobile home owned by another person (, the principal), the dealer is the retailer responsible for reporting tax on the transaction if the dealer makes the sale without disclosing the identity of the principal to the purchaser-~~(see-s.--Tax-11.55)~~. If the principal is disclosed to the purchaser on the invoice or in the sales contract, the principal is the seller of the mobile home and the tax on the

transaction shall be paid under sub. (4)(a), provided the mobile home dealer does not take title to the mobile home. If the dealer does take title, the dealer is the seller.

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

Note: For information regarding principals, see s. Tax 11.55.

Note to Revisor: Replace the note at the end of s. Tax 11.88 with the following note:

Note: The interpretations in s. Tax 11.88 are effective under the general sales and use tax law on and after September 1, 1969, except that: (a) Nonretailer sales of mobile homes became taxable effective August 1, 1977, pursuant to Chapter 29, Laws of 1977; (b) Nonretailer sales of mobile homes exceeding 45 feet in length became exempt effective July 1, 1978, pursuant to Chapter 418, Laws of 1977; (c) Rental of a mobile home that is personal property for lodging for a continuous period of one month or more became exempt effective July 1, 1984, pursuant to 1983 Wisconsin Act 341, clarified effective April 1, 1986, pursuant to 1985 Wisconsin Act 149; (d) Gross receipts from a used mobile home became exempt effective January 1, 1987, pursuant to 1985 Wisconsin Act 29; (e) Thirty-five percent of the gross receipts from the sale of new mobile homes became exempt January 1, 1987, pursuant to 1985 Wisconsin Act 29; and (f) The exemption from use tax of mobile homes purchased 90 or more days before moving to Wisconsin became effective August 1, 1987, pursuant to 1987 Wisconsin Act 27.

SECTION 16. Tax 11.94(1)(e) and (2)(b) and (d) are amended to read:

Tax 11.94(1)(e) Section 77.51(14)(d), Stats., applies to a situation where tangible personal property is delivered to a purchaser in ~~this state~~ Wisconsin by an owner or former owner of the property holding or required to hold a ~~Wisconsin sales-and-use-tax~~ seller's permit or where a Wisconsin office of the owner or former owner of the property aids in making the delivery. Therefore, if a manufacturer ships or turns over ~~such~~ the property to a purchaser in Wisconsin based on an order received from an unregistered out-of-state seller, who had received the original order from the Wisconsin purchaser, the manufacturer shall report the Wisconsin tax measured by the retail selling price. However, a manufacturer may drop ship an item to a purchaser in Wisconsin without the tax being applicable, if the purchaser is entitled to purchase the property without tax and gives the manufacturer a properly completed exemption certificate.

Note to Revisor: Replace the example after sub. (2)(a) with the following example:

Example: When the seller charges the purchaser for delivery of the taxable tangible personal property in a Wisconsin county that has not adopted the 1/2% county tax, the correct computation of tax is as follows:

Selling price of merchandise	\$100.00
Delivery charge	10.00
Subtotal	<u>\$110.00</u>
Tax at 5% (\$110 x 5%)	5.50
Total	<u>\$115.50</u>

(2)(b) If a shipment includes both taxable and nontaxable property, the seller shall determine and set forth on the invoice the portion of the delivery charge reasonably allocable to the taxable property. The portion allocated to nontaxable property is not taxable. If no such allocation is made, the total delivery charge shall be taxable.

(d) When taxable tangible personal property is sold for a "delivered price", tax applies to the charge for transporting the property to the purchaser even though the purchaser may directly pay the transportation charges. Property is sold for a "delivered price" when the price agreed upon includes all costs or charges for transporting the property directly to the purchaser, and under circumstances such that if there is an increase or decrease in the cost of transportation, it is borne by the seller. For example, ~~if the "delivered price" of a carload of lumber is \$6,000 (including transportation) and the purchaser pays the transportation charges directly to the common carrier and deducts the payment from the amount due the seller, the transportation charges are borne by the seller and are included in the seller's measure of the tax.~~

Example: If the "delivered price" of a carload of lumber is \$6,000, including transportation, and the purchaser pays the transportation charges directly to the common carrier and deducts the payment from the amount due the seller, the transportation charges are borne by the seller and are included in the seller's measure of the tax.

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

Final Regulatory Flexibility Analysis

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

Dated: Mar 6, 1991

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

CKLEG/638

RECEIVED
MAR 15 1991
Revisor of Statutes
Bureau

FISCAL ESTIMATE

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

DOA-2048 (R 10/88)

Subject: Miscellaneous 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 proposed rule interprets recently enacted legislation and a court decision, clarifies Department of Revenue's positions and conforms language, format and style to Legislative Council Rules Clearinghouse standards. It has no fiscal effect.

RECEIVED
MAR 15 1991
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

Margaret M. Dennis

Date

4/8/90

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. Amendment No.
 Tax 11

Subject
 Miscellaneous 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: 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	Annualized Fiscal impact on State funds from:	
	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		\$ -	\$ -
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.)
 Wisconsin Department of Revenue

Authorized Signature/Telephone No. 266-2700 Date 1/10/89



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

March 7, 1991

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

RECEIVED
MAR 15 1991
Revisor of Statutes
Bureau

Re: Clearinghouse Rule 90-155

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 tax.

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

Sincerely,

Mark D. Bugar
Secretary of Revenue

MDB:MPW:ssa
CKLEG/634

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

March 7, 1991

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 90-155.

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

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:MPW:ssa
CKLEG/633

Enclosure

cc: Revisor of Statutes

RECEIVED

MAR 15 1991

Revisor of Statutes
Bureau