

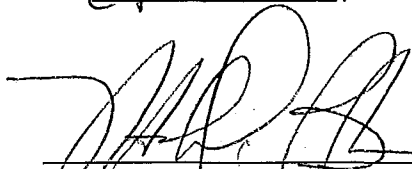
CERTIFICATE

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 income taxes was duly approved and adopted by this department on April 26, 1993.

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 26th day of April, 1993.



Mark D. Bugher
Secretary of Revenue

MDB:MPW:c11
CKLEG/1285

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ORDER OF THE DEPARTMENT OF REVENUE
REPEALING RULES

The Wisconsin Department of Revenue adopts an order to repeal Tax 2.31, relating to the taxation of personal service income of nonresident professional athletes.

Analysis by the Department of Revenue

Statutory authority: s. 71.80(1)(c), Stats.

Statutes interpreted: ss. 71.02, 71.04(1)(a), (4) and (11), 71.23(1), 71.25(5), (6), (7), (8), (9) and (12) and 71.362, Stats.

SECTION 1. Tax 2.31 is repealed to reflect the decision of the Circuit Court for Dane County in Wisconsin Department of Revenue vs. James L. Kern, Bryan E. Haas, Danny W. Darwin, Hilda Darwin, and Edgardo Romero, dated March 4, 1992. The decision held that Tax 2.31 conflicts with ss. 71.02 and 71.04(1)(a), Stats.

SECTION 1. Tax 2.31 is repealed.

The rules contained in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register 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: April 26, 1993

By: Mark D. Bugher

DEPARTMENT OF REVENUE

Mark D. Bugher
Secretary of Revenue

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FISCAL ESTIMATE

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

DOA-2048 (R11/90)

Subject

Income Tax Treatment of Nonresident Professional Athletes

Fiscal Effect

State: No State Fiscal Effect

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

Increase Costs - May be possible to Absorb Within Agency's Budget Yes No

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

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 _____
 School Districts VTAE Districts

Fund Sources Affected

GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

The proposed order repeals a section of the Administrative Code found by the Circuit Court to be in conflict with the statutes. Since repeal of this section does not change current law, as interpreted by the court, it has no fiscal effect.

Long-Range Fiscal Implications

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

Authorized Signature/Telephone No. 266-2700
Margaret M. Derus
Margaret M. Derus

Date
5/20/92



State of Wisconsin • DEPARTMENT OF REVENUE

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

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

April 28, 1993

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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 92-214.

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

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:MPW:c11
CKLEG/1283

Enclosure

cc: Revisor of Statutes



State of Wisconsin ● DEPARTMENT OF REVENUE

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

Tommy G. Thompson
Governor

Mark D. Bugar
Secretary of Revenue

April 28, 1993

Gary L. Poulson
Assistant Revisor
131 West Wilson Street, Suite 800
Madison, WI 53703-3233

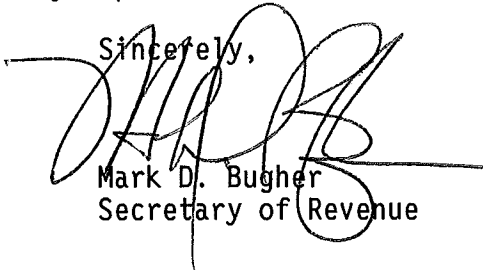
Re: Clearinghouse Rule 92-214

Dear Mr. Poulson:

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

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

Sincerely,



Mark D. Bugar
Secretary of Revenue

MDB:MPW:c11
CKLEG/1284

Enclosure

cc: Douglas J. LaFollette, Secretary of State
Commerce Clearing House, Inc.
Research Institute of America, Inc.

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APR 29 1993

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