

CR 93-191

CERTIFICATE

STATE OF WISCONSIN )

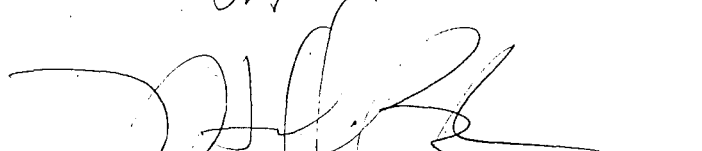
) SS

DEPARTMENT OF REVENUE )

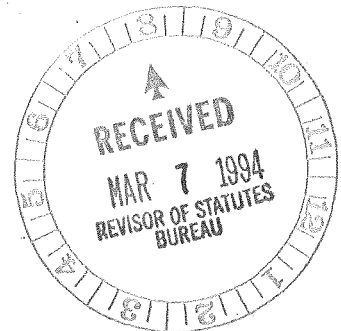
I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records certify that the annexed rule, relating to sales and use taxes, was duly approved and adopted by this department on March 3, 1994.

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 3rd day of June, 1994.

  
\_\_\_\_\_  
Mark D. Bugher  
Secretary of Revenue

MDB:MPW:c11  
CKLEG/1474



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

The Wisconsin Department of Revenue adopts an order to repeal Tax 11.34(3)(b)3 and 11.56(6)(b)3; to renumber Tax 11.19(5); to renumber and amend Tax 11.61(2)(b); to amend Tax 11.05(title), (2)(f) and (g), (3)(1) and (4)(c)(intro.), 1 and 2, 11.19(title), (2)(e) and (4)(b), 11.34(2)(b)2 and 3 and (5)(c), 11.56(title), (3)(a) and (c), (5), (6)(a)1 and (b)(intro.), 1 and 2 and (7)(b), 11.61(title), (1)(title) and (2)(a) and 11.68(title) and (3)(a); and to create Tax 11.05(3)(u), 11.19(2)(f) and (5), 11.56(6)(c) and 11.61(2)(title) and (b)1 and 2, relating to Wisconsin sales and use taxes.

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Analysis by the Department of Revenue

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

Statutes interpreted: ss. 77.51 (9)(am), (13h), (18) and (22), 77.53(1) and 77.54(32) and (42), Stats.

SECTION 1. Tax 11.05(title), relating to governmental units, is revised to include reference to s. 77.54(42), Stats., created by 1993 Wisconsin Act 16. Tax 11.05(2)(f) is revised to provide a cross reference to sales of copies exempt from tax under s. 77.54(32), Stats. Tax 11.05(2)(g) and (3)(1) are revised to update language and style per Legislative Council Rules Clearinghouse standards.

SECTION 2. Tax 11.05(3)(u) is created to address the exemption for sales of animal identification tags and standard samples by the Wisconsin Department of Agriculture, Trade and Consumer Protection, which is provided for in s. 77.54(42), Stats., created by 1993 Wisconsin Act 16.

SECTION 3. Tax 11.05(4)(c)(intro.), 1 and 2 are revised to update language and style per Legislative Council Rules Clearinghouse standards.

SECTION 4. Tax 11.19(title), relating to printed material exemptions, is revised to add reference to s. 77.51(18) and (22), Stats., which were revised by 1993 Wisconsin Act 16. Tax 11.19(2)(e) is revised to clarify that s. 77.51(13h), Stats., is a definition statute, not an exemption statute.

SECTIONS 5, 7 AND 8. Tax 11.19(2)(f) and (5) are created and Tax 11.19(5) is renumbered (6) to reflect the repeal and recreation of s. 77.51(18), Stats., and amendment to s. 77.51(22), Stats., by 1993 Wisconsin Act 16, which redefines storage and use with respect to raw materials used in printed materials.

SECTION 6. Tax 11.19(4)(b) is revised to clarify that the paragraph applies to "printed advertising" materials.

SECTIONS 9, 10 AND 11. Tax 11.34(2)(b)2 and 3 and (5)(c) are revised and Tax 11.34(3)(b)3 is repealed, relating to the occasional sales of business assets, to reflect the amendment to s. 77.51(9)(am), Stats. by 1993 Wisconsin Act 16, which removed the 10-day requirement for surrendering a seller's permit.

SECTIONS 12, 13 AND 15. Tax 11.56(title), relating to the printing industry, is revised to add reference to s. 77.51(18) and (22), Stats., which were revised by 1993 Wisconsin Act 16. Tax 11.56(3)(a) and (c), (5) and (6)(a)1 are revised to update language and format per Legislative Council

Rules Clearinghouse standards. Tax 11.56(6)(b)(intro.), 1 and 2 and (7)(b) are revised and Tax 11.56(6)(b)3 is repealed to clarify the department's position that the "destined for sale" requirement in the exemption under s. 77.54(2), Stats., is met if a printer sells printed materials to a customer, even though the customer does not sell the printed materials.

SECTION 14. Tax 11.56(6)(c) is created to reflect the repeal and recreation of s. 77.51(18), Stats., and amendment to s. 77.51(22), Stats., by 1993 Wisconsin Act 16, which revises the definition of storage and use for raw materials used in printed materials.

SECTION 16. Tax 11.61(title), relating to veterinarians, is revised to add reference to s. 77.54(42), Stats., created by 1993 Wisconsin Act 16. Tax 11.61(1)(title) is revised to improve format.

SECTIONS 17, 18 AND 19. Tax 11.61(2)(title) is created, Tax 11.61(2)(a) is revised and Tax 11.61(2)(b) is renumbered (2)(c) and revised to improve language, style and format as required by the Legislative Council Rules Clearinghouse.

SECTION 20. Tax 11.61(2)(b)1 is created to improve format. This information was previously a part of sub. (2)(a). Tax 11.61(2)(b)2 is created to reflect the creation of s. 77.54(42), Stats., by 1993 Wisconsin Act 16.

SECTION 21. Tax 11.68(title) and (3)(a), relating to construction contractors, are revised to reflect the repeal and recreation of s. 77.53(1), Stats., by 1993 Wisconsin Act 16.

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SECTION 1. Tax 11.05(title), (2)(f) and (g) and (3)(1) are amended to read:

Tax 11.05(title) GOVERNMENTAL UNITS. (ss. 77.51(4)(c)6 and (10), 77.52(2)(a)1, 2, 9 and 20 and 77.54(9a), (10), (15), (17), (20), (30), (32), (37) and (42), Stats.)

(2)(f) Sales of maps, plat books, photocopies or other printed material, except as provided in sub. (3)(p).

(g) Sales or rental of equipment and office furniture, including the rental of motor vehicles to employes. Governmental units ~~shall~~ may not collect tax on their sales of motor vehicles. Instead, the purchaser shall pay the tax to the department of transportation when the motor vehicle is registered.

(3)(1) Meals, food, food products or beverages, except soda water beverages and beer, sold by hospitals, sanatoriums and nursing homes to

patients, employees or guests; meals furnished in accordance with any contract or agreement by a public institution of higher education, including dormitory meals; and meals sold to the elderly or handicapped by "mobile meals on wheels".

SECTION 2. Tax 11.05(3)(u) is created to read:

Tax 11.05(3)(u) Animal identification tags and standard samples representing product or commodity grades only when sold by the Wisconsin department of agriculture, trade and consumer protection.

SECTION 3. Tax 11.05(4)(c)(intro.), 1 and 2 are amended to read:

Tax 11.05(4)(c)(intro.) A Wisconsin governmental unit's payments to retailers for welfare recipients' purchases are generally subject to the tax, except when the purchase is made directly by the governmental unit and all 3 of the following conditions apply:

1. The governmental unit gives the retailer a purchase order;
  2. The retailer issues the billing or invoice for the purchases in the name of the governmental unit;
- ~~and.~~

Note to Revisor: Revise the note at the end of s. Tax 11.05 to remove "and" appearing after item (m) and add at the end of the note the following:

; and (o) The exemption for animal identification tags and standard samples by the Wisconsin department of agriculture, trade and consumer protection became effective October 1, 1993, pursuant to 1993 Wis. Act 16.

SECTION 4. Tax 11.19(title) and (2)(e) are amended to read:

Tax 11.19(title) PRINTED MATERIAL EXEMPTIONS. (ss. 77.51(8), (13h), (18) and (22), 77.52(2)(a)11, 77.54(2m), (9a), (15) and (25) and 77.55(1), Stats.)

(2)(e) Section 77.51(13h), Stats., provides ~~an exemption for sales of printed material in Wisconsin by~~ that a foreign corporation that is a publisher of printed materials whose is not engaged in business in Wisconsin

and is not required to register and collect Wisconsin sales or use tax if its only activities in Wisconsin are:

SECTION 5. Tax 11.19(2)(f) is created to read:

Tax 11.19(2)(f) Section 77.51(18) and (22), Stats., provides that storage and use for purposes of imposing Wisconsin use tax does not include the keeping, retaining or exercising any right or power over raw materials for processing, fabricating or manufacturing into, attachment to or incorporation into printed materials to be transported outside Wisconsin and thereafter used solely outside Wisconsin.

SECTION 6. Tax 11.19(4)(b) is amended to read:

Tax 11.19(4)(b) The exemption does not apply to printed advertising materials shipped to Wisconsin addresses. It also does not apply to parts price lists, parts stock order books, order forms, stocking and purchasing guides, stockholders' annual reports or proxy statements, display racks, or 3-dimensional plastic items designed to be used by wholesalers and retailers. Envelopes which do not contain exempt advertising, matchbooks, calendars, calendar pads, desk pads, folders, golf balls, binders and playing cards also do not qualify for the exemption.

SECTION 7. Tax 11.19(5) is renumbered Tax 11.19(6).

SECTION 8. Tax 11.19(5) is created to read:

Tax 11.19(5) RAW MATERIALS INCORPORATED INTO PRINTED MATERIALS.

Wisconsin use tax is not imposed on raw materials that would otherwise be subject to use tax under s. 77.53(1), Stats., purchased by a publisher or printer of printed materials if both of the following conditions are met:

(a) The raw materials are processed, fabricated or manufactured into, attached to or incorporated into printed materials.

(b) The resulting printed materials will be shipped outside Wisconsin for use solely outside Wisconsin.

Examples: 1) Company A, a Wisconsin company, publishes catalogs to promote the sale of its products. Company A purchases paper from a company that does not have nexus in Wisconsin. The paper is delivered to a Wisconsin printer that prints the catalogs for Company A. The catalogs are shipped outside Wisconsin for use solely outside Wisconsin.

The paper purchased by Company A for the catalogs is not subject to Wisconsin use tax.

2) Assume the same facts as 1) above, except that the company selling the paper is located in Wisconsin.

The paper purchased by Company A for the catalogs is subject to Wisconsin sales tax.

Note to Revisor: Replace the note at the end of s. Tax 11.19 with the following note:

Note: The interpretations in s. Tax 11.19 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) The exemption for printing or imprinting of tangible personal property furnished by customers and used out-of-state in sub. (2)(a) became effective March 1, 1970; (b) The exemption for advertising materials used out-of-state in sub. (4)(a) became effective May 21, 1972; (c) The second class mail standard described in sub. (3) became effective August 1, 1974; (d) The exemption for sales of shoppers guides became effective July 1, 1978; (e) The exemption for ingredients and components of shoppers guides, newspapers and periodicals described in sub. (2)(d) became effective July 2, 1983; (f) The definition of newspaper in sub. (3)(a) and the limitation of the periodical exemption to "periodicals sold by subscription" became effective July 2, 1983; (g) The exemption for controlled circulation publication reflected in subs. (2)(b) and (3)(b) became effective September 1, 1983, pursuant to 1985 Wis. Act 149; (h) The provision for foreign publishers described in sub. (2)(e) became effective January 1, 1980 for publishers of books or periodicals or both other than catalogs and January 1, 1990, for all other foreign publishers pursuant to 1989 Wis. Act 336; and (i) The definition of storage and use for purposes of imposing use tax does not include storing or using raw materials becoming printed materials to be shipped outside Wisconsin effective October 1, 1993, pursuant to 1993 Wis. Act 16.

SECTION 9. Tax 11.34(2)(b)2 and 3 are amended to read:

Tax 11.34(2)(b)2. A single transaction or series of transactions ~~at the~~  
~~time-of-prior to~~ termination of a business.

3. Piecemeal sales, whether part of a continuing business or ~~upon~~ prior  
to termination.

SECTION 10. Tax 11.34(3)(b)3 is repealed.

Note to Revisor: Remove the brackets around the word "of" in  
s. Tax 11.34(4)(b).

SECTION 11. Tax 11.34(5)(c) is amended to read:

Tax 11.34(5)(c) The fact that a business ceases operating and no longer conducts its day-to-day sales of tangible personal property or taxable services ~~shall~~ may not result in the automatic cancellation of a seller's permit. ~~If the permittee does not surrender the permit as provided in sub-~~  
~~(3)(b), the person shall not qualify for the occasional sale exemption until~~  
~~the permit is surrendered to the department for cancellation.~~

Note to Revisor: In part 2 of the note at the end of s. Tax 11.34, insert the word "are" before the word "effective," remove the word "and" at the end of (a), and add the following to the end of the note:

; and (c) The requirement that a person surrender its seller's permit within 10 days after the last sale of tangible personal property for the sale of business assets to qualify as an occasional sale was repealed effective August 12, 1993, pursuant to 1993 Wis. Act 16.

SECTION 12. Tax 11.56(title), (3)(a) and (c), (5) and (6)(a)1 and (b)(intro.), 1 and 2 are amended to read:

Tax 11.56(title) PRINTING INDUSTRY. (ss. 77.51(8), (11), (14)(h), (18) and (22), 77.52(1) and (2)(a)11 and 77.54(2), (2m) and (6)(a) and (b), Stats.)

(3)(a) Sales of tangible personal property by persons who are not printers, including so-called "trade shops" such as typesetters, image reproduction manufacturers, color separators and ~~binder~~ binders or finishers are taxable unless the sales qualify for exemption under s. 77.54(2), or (2m), Stats., or other statutes.

(c) Tangible personal property includes ~~type-matter~~ typed matter, whether or not combined with artwork, such as typeset output, a paste-up, mechanical, assembly, camera-ready copy, flat or a photoreproduction ~~(~~ including film plates).

(5) EXEMPT PRINTING MACHINERY AND EQUIPMENT. Section 77.54(6)(a), Stats., provides that: "Machinery and specific processing equipment and

repair parts or replacements thereof, exclusively and directly used by a manufacturer in manufacturing tangible personal property" are exempt from the sales or use tax. This includes machinery and equipment and repair parts or replacements thereof used exclusively and directly by a manufacturer in the printing process to manufacture tangible personal property. ~~Interpretations of this statute are contained in s. Tax 11.40.~~

Note: Interpretations of s. 77.54(6)(a), Stats., are contained in s. Tax 11.40..

(6)(a)1. Section 77.54(2). Property becoming an ingredient or component part of an item destined for sale (e.g., such as paper stock or printing ink).

(b)(intro.) The ~~exemptions~~ exemption under s. 77.54(2), Stats., described in par. (a)1 and 2, ~~apply~~ applies to property purchased by a person who does not use the property other than to provide it to a manufacturer described in par. (a) for use by the manufacturer in manufacturing tangible personal property to be sold. The exemption under s. 77.54(2), Stats., does not apply if the manufactured tangible personal property is not to be sold by the manufacturer to its customer or by the customer. Examples of nontaxable purchases include:

1. A paper manufacturer's purchases of negatives which it transfers to a printer, who uses the negatives to produce printing ~~on the manufacturer's products which are to be sold~~ which the printer sells to the paper manufacturer.

2. An advertising agency's purchases of color separations which are furnished to a commercial printer who uses the color separations to produce advertising material the agency ~~sells to a retailer~~ printer sells to the advertising agency.

SECTION 13. Tax 11.56(6)(b)3 is repealed.



SECTION 14. Tax 11.56(6)(c) is created to read:

Tax 11.56(6)(c) Wisconsin use tax is not imposed on raw materials that would otherwise be subject to use tax under s. 77.53(1), Stats., purchased by a publisher or printer of printed materials if both of the following conditions are met:

1. The raw materials are processed, fabricated or manufactured into, attached to or incorporated into printed materials.

2. The resulting printed materials will be shipped outside Wisconsin for use solely outside Wisconsin.

Examples: 1) Company A, a Wisconsin company, publishes catalogs to promote the sale of its products. Company A purchases paper from a company that does not have nexus in Wisconsin. The paper is delivered to a Wisconsin printer that prints the catalogs for Company A. The catalogs are shipped outside Wisconsin for use solely outside Wisconsin.

The paper purchased by Company A for the catalogs is not subject to Wisconsin use tax.

2) Assume the same facts as 1) above, except that the company selling the paper is located in Wisconsin.

The paper purchased by Company A for the catalogs is subject to Wisconsin sales tax.

SECTION 15. Tax 11.56(7)(b) is amended to read:

Tax 11.56(7)(b) The tax applies to purchases of artwork, single color or multicolor separations, negatives, flats and similar items if such those purchases are used in the manufacture of tangible personal property not to be sold, other than items exempt under par. (a). A printer who does not supply paper used in printing tangible personal property is not selling tangible personal property but rather, is selling a service.

Note to Revisor: Replace the example and note at the end of s. Tax 11.56 with the following:

Examples: 1) A retailer purchases color separations which are used in its own printing plant to produce advertising material it distributes to its customers in Wisconsin. The sale of the color separations is subject to Wisconsin sales or use tax because the advertising materials manufactured are not destined for sale.

2) Company B purchases finished artwork from an advertising agency. The artwork and paper are provided to a printer who will print catalogs for Company B. The catalogs are provided without charge to customers. The charge by the advertising agency to Company B is subject to Wisconsin sales or use tax because the printer is not selling tangible personal property.

Note: The interpretations in s. Tax 11.56 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) Sales of typeset material shall first be considered sales of tangible personal property on April 1, 1983; (b) The exemption in subd. (3)(b)2 for ingredients of publications became effective July 2, 1983, pursuant to 1983 Wis. Act 27; and (c) The definition of storage and use for purposes of imposing use tax does not include storing or using raw materials becoming printed materials to be shipped outside Wisconsin effective October 1, 1993, pursuant to 1993 Wis. Act 16.

SECTION 16. Tax 11.61(title) and (1)(title) are amended to read:

Tax 11.61(title) VETERINARIANS AND THEIR SUPPLIERS. (ss. 77.51(13)(m) and (o), 77.52(2)(a)10 and 77.54(42), Stats.)

(1)(title) SALES BY VETERINARIANS.

SECTION 17. Tax 11.61(2)(title) is created to read:

Tax 11.16(2)(title) PURCHASES BY VETERINARIANS.

SECTION 18. Tax 11.61(2)(a) is amended to read:

Tax 11.61(2)(a) Sales to veterinarians of medicines for pets and sales of other tangible personal property to be used or furnished by them in the performance of their professional services to animals shall be subject to the sales or use tax, except as provided in par. (b)1. ~~A-veterinarian's-purchases of-medicines-used-on-farm-livestock,-not-including-workstock,-are-exempt-from tax-~~

SECTION 19. Tax 11.61(2)(b) is renumbered (2)(c) and amended to read:

Tax 11.61(2)(c) If the tax on sales to veterinarians is not collected by a supplier ~~(for-example,-because-the-supplier-is-located-out-of-state-and-is-not-required-to-be-registered-with-the-department)~~, the veterinarian veterinarians shall be responsible for and shall report and pay a use tax on such those purchases directly to the department.

Example: A veterinarian purchases medicines for pets from an out-of-state supplier not registered to collect Wisconsin sales or use tax. The veterinarian is subject to Wisconsin use tax on the purchase price of the medicines.

SECTION 20. Tax 11.61(2)(b)1 and 2 are created to read:

Tax 11.61(2)(b)1. Veterinarians' purchases of medicines used on farm livestock, not including workstock, are exempt from tax.

2. Veterinarians' purchases of animal identification tags from the Wisconsin department of agriculture, trade and consumer protection are exempt from tax. Purchases of animal identification tags from other suppliers which veterinarians provide to customers in performing professional services to animals are subject to tax.

Note to Revisor: Replace the note at the end of s. Tax 11.61 with the following:

Note: The interpretations in s. Tax 11.61 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) Chapter 333, Laws of 1973, effective June 24, 1974, provided that a veterinarian is the consumer of all the animal medicines purchased. Prior to June 24, 1974, those purchases were exempt purchases for resale if sold independent of the performance of veterinarian services; (b) The exemption for medicines used on farm livestock, but not workstock, became effective July 1, 1986, pursuant to 1985 Wis. Act 29; and (c) The exemption for animal identification tags purchased from the Wisconsin department of agriculture, trade and consumer protection became effective October 1, 1993, pursuant to 1993 Wis. Act 16.

SECTION 21. Tax 11.68(title) and (3)(a) are amended to read:

Tax 11.68(title) CONSTRUCTION CONTRACTORS. (ss. 77.51(2), (4)(b)6 and (c)4, (14)(intro.), (g) and (i) and (15)(b)5 and (c)2, 77.52(2)(a)10, 11 and 20, 77.53(1), 77.54(5)(d), (6)(a), (26), (26m), (31) and (41), 77.71(3) and 77.77(3), Stats.)

(3)(a) Under s. 77.51(2), Stats., contractors who perform real property construction activities are the consumers of building materials which they use in altering, repairing or improving real property. Therefore, suppliers' sales of building materials to contractors who incorporate the materials into real property in performing construction activities are subject to the tax.

This includes raw materials purchased outside Wisconsin that are used by a contractor in manufacturing tangible personal property outside Wisconsin, or that are fabricated or altered outside Wisconsin by a contractor so as to become different or distinct items of tangible personal property from the constituent raw materials, and are subsequently stored, used or consumed in Wisconsin by that contractor.

Note: Prior to August 12, 1993, raw materials purchased outside Wisconsin that were used by a contractor in manufacturing tangible personal property outside Wisconsin or that were fabricated or altered outside Wisconsin by a contractor so as to become different or distinct items of tangible personal property from the constituent raw materials, and were subsequently stored, used or consumed in Wisconsin by that contractor were not subject to tax pursuant to the Circuit Court of Dane County decision in *Morton Buildings, Inc. vs. Wisconsin Department of Revenue* (2/10/92).

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

Note: The use tax as provided for in sub. (9) does not apply prior to August 12, 1993, to raw materials purchased outside Wisconsin that are, prior to being stored, used or consumed in Wisconsin, manufactured into tangible personal property by that contractor outside Wisconsin, or that are fabricated or altered outside Wisconsin by that contractor so as to become different or distinct items of tangible personal property from the constituent materials pursuant to the Circuit Court of Dane County decision in *Morton Buildings, Inc. vs. Wisconsin Department of Revenue* (2/10/92).

Note to Revisor: Remove from the note at the end of s. Tax 11.68 the word "and" that appears after (k) and add to the end of the note the following:

; and (m) Raw materials purchased outside Wisconsin, manufactured, fabricated or otherwise altered by the contractor outside Wisconsin and used in real property construction by the contractor in Wisconsin became subject to use tax effective August 12, 1993, pursuant to 1993 Wis. Act 16.

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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

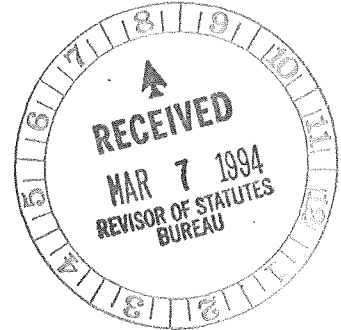
This rule order does not have a significant economic impact on

a substantial number of small businesses.

Dated: March 7, 1994

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

CKLEG/1371



FISCAL ESTIMATE  
DOA-2048 (R10/92)

ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.  
TAX 11  
Amendment No. if Applicable

Subject

Miscellaneous Sales and Use Tax 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 \_\_\_\_\_
  - 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 rule order updates the Administrative Code to reflect changes made to the statutes by 1993 Wisconsin Act 16, and to clarify the Department of Revenue's existing treatment of printed materials. Therefore, it has no fiscal effect.

Long-Range Fiscal Implications

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

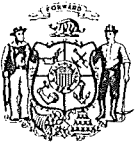
Wisconsin Department of Revenue  
Kathryn Carmichael 266-9706

Authorized Signature/Telephone No.

Yeang-Eng Braun  
266-2700 *Yeang Eng Braun*

Date

9/21/93



State of Wisconsin • DEPARTMENT OF REVENUE

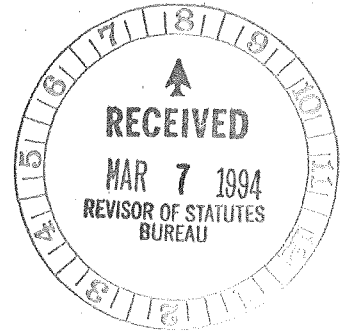
125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718

**Tommy G. Thompson**  
Governor

**Mark D. Bugher**  
Secretary of Revenue

March 4, 1994

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

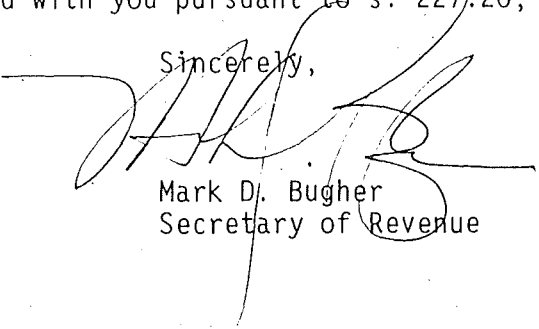


Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 93-191.

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

Sincerely,

  
Mark D. Bugher  
Secretary of Revenue

MDB:MPW:c11  
CKLEG/1472

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. Bugher**  
Secretary of Revenue

March 4, 1994

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

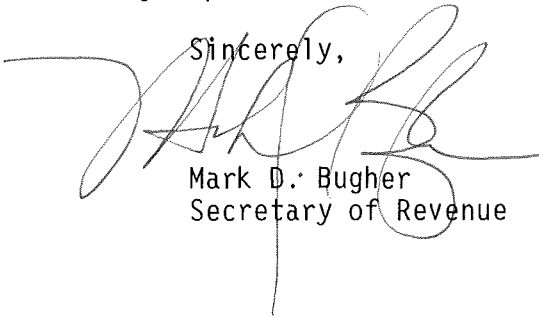
Re: Clearinghouse Rule 93-191

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:MPW:c11  
CKLEG/1473

Enclosure

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

