



**WISCONSIN LEGISLATIVE COUNCIL
ACT MEMO**

2013 Wisconsin Act 320
[2013 Assembly Bill 593]

**Administrative Rules Related to the
Estate Tax and County Operating
Levy Limit**

2013 Wisconsin Act 320 repeals chs. Tax 10 and 21 of the administrative rules. These chapters related to two prior revenue programs, the state estate tax and the county operating levy rate limit.

The Act also modifies chs. 13, 35, and 227, Stats., relating generally to the promulgation procedure for administrative rules, to formally recognize modification of administrative rules by legislative initiative. Under the Act, administrative rules repealed or modified by legislative initiative must be published in the Administrative Code and Administrative Register and the repeal or modification must take effect on the first day of the month commencing after publication in the Administrative Register.

Effective date: April 18, 2014.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.