

DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 07-091
SECTION 227.19(2) AND (3), STATS., REPORT

Basis and Purpose of the Proposed Rule

The rule is necessary to prescribe the method to be used for apportioning the apportionable income of interstate professional sports clubs.

Public Hearing

A public hearing was held on December 10, 2007. No testimony was offered at the hearing.

Legislative Council Staff Recommendations

The Legislative Council staff had no recommendations concerning the proposed rule order.

Regulatory Flexibility Analysis

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