

DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 10-094
SECTION 227.19(2) AND (3), STATS., REPORT

Basis and Purpose of the Proposed Rule

The rule is necessary to reflect recent law changes relating to sales and use tax; make various other changes to improve readability; add examples where needed for clarification purposes; and update certain department procedures to follow, such as the various methods to register to collect Wisconsin sales or use tax and how to inactivate a seller's permit.

Public Hearing

A public hearing was held on August 13, 2010. No testimony was offered at the hearing.

Summary of Public Comments and Agency Response

No public comments were received.

Legislative Council Staff Recommendations

All Legislative Council staff recommendations have been incorporated in 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.