

Jim Doyle

Governor

State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX (608) 266-5718 • http://www.revenue.wi.gov

Roger M. Ervin Secretary of Revenue

August 25, 2010

Honorable Fred Risser President State Senate Room 220 South State Capitol PO Box 7882 Madison WI 53707-7882

Honorable Michael Sheridan Speaker State Assembly Room 211 West State Capitol PO Box 8953 Madison WI 53708-8953

Re: Clearinghouse Rule 10-094

Dear Senator Risser and Representative Sheridan:

This is to notify you, in accordance with s. 227.19(2), Stats., that the proposed rule order relating to sales and use tax is in final draft form. A summary of the proposed rule order and a Notice of Hearing were published in the Wisconsin Administrative Register on July 31, 2010. A public hearing was held on August 13, 2010.

Copies of the proposed rule order and Report required under s. 227.19(2) and (3), Stats., are enclosed. A brief summary of the proposed rule order follows:

Summary of Proposed Rule Order

The proposed rule order does the following:

- Reflects recent law changes relating to sales and use tax.
- Makes various other changes to improve readability.
- Adds examples where needed for clarification purposes.
- Updates 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.

Sincerely,

Roger M. Ervin Secretary of Revenue

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