



# State of Wisconsin • DEPARTMENT OF REVENUE

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*Scott Walker*  
Governor

*Richard G. Chandler*  
Secretary of Revenue

April 22, 2013

Honorable Michael Ellis  
President State Senate  
Room 220 South State Capitol  
PO Box 7882  
Madison WI 53707-7882

Honorable Robin Vos  
Speaker State Assembly  
Room 211 West State Capitol  
PO Box 8953  
Madison WI 53708-8953

Re: Clearinghouse Rule 13-011

Dear Senator Ellis and Representative Vos:

This is to notify you that the proposed rule order relating to sales and use tax provisions concerning advertising and promotional direct mail and prosthetic devices is in final draft form. The proposed rule order and Notice of Hearing were published in the Wisconsin Administrative Register on March 14, 2013. A public hearing was held on April 1, 2013.

Copies of the proposed rule order and Report are enclosed. A brief summary of the proposed rule order follows:

### **Summary of Proposed Rule Order**

This proposed rule:

- Reflects the creation of s. 77.54 (59), Stats., by 2011 Wisconsin Act 32 to provide a sales and use tax exemption for advertising and promotional direct mail. This requires the explanation of the new exemption in Subchapter III of Chapter Tax 11 and updates to the provisions of ss. Tax 11.19, 11.56, 11.70, and 11.945.
- Amends the second note at the end of s. Tax 11.72 to correctly reflect the effective date of the repeal of the sales and use tax exemption for cloth diapers.
- Amends the list of taxable and exempt purchases contained in s. Tax 11.17 (3) to move "splints and cast materials" and "rib belts and supports" from the taxable list to the exempt

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list so that it is consistent with the information in ss. Tax 11.08 (4) and 11.45 (3) (b) 9. and current law.

Sincerely,

Richard G. Chandler  
Secretary of Revenue

RGC:DSK

e:rules\Chapter 11 (2012 Revisions) Committees – President Speaker

Enclosure