# DEPARTMENT OF REVENUE CLEARINGHOUSE RULE NUMBER 13-013 SECTION 227.19(2) AND (3), STATS., REPORT

## **Basis and Purpose of the Proposed Rule**

The rule is necessary to reflect current excise tax law and enforcement policy.

# **Public Hearing and Comments**

A public hearing was held on April 1, 2013. No one appeared at the hearing.

No public comments to the proposed rule were received.

# **Response to Legislative Council Report**

The Legislative Council staff recommendations have been incorporated in the proposed rule order.

## **Regulatory Flexibility Analysis**

The proposed rule order does not affect small businesses.

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