LCRC FORM 2



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

Scott Grosz Clearinghouse Director Anne Sappenfield Legislative Council Director

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CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

CLEARINGHOUSE RULE 19-113

AN ORDER to renumber and amend Tax 11.20 (3) (c); to amend Tax 11.20 (4) (a); and to create Tax 11.20 (3) (c) 2. and (4) (am) and (Example), relating to sales and use tax provisions and affecting small business.

Submitted by **DEPARTMENT OF REVENUE**

08-20-2019 RECEIVED BY LEGISLATIVE COUNCIL.

09-12-2019 REPORT SENT TO AGENCY.

SG:DWS

LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT

reported as noted below: 1. STATUTORY AUTHORITY [s. 227.15 (2) (a)] YES ✓ Comment Attached FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)] 2. NO ✓ YES Comment Attached CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)] 3. Comment Attached YES ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS 4. [s. 227.15 (2) (e)] Comment Attached CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)] 5. YES 🗸 NO | | Comment Attached POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL 6. REGULATIONS [s. 227.15 (2) (g)] YES / NO | Comment Attached COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)] 7.

YES

Comment Attached

NO ✓

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are