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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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**Scott Grosz**  
*Clearinghouse Director*

**Anne Sappenfield**  
*Legislative Council Director*

**Margit S. Kelley**  
*Clearinghouse Assistant Director*

### 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 **20-018**

AN ORDER to repeal Tax 11.26 (3) (g), 11.39 (4) (b), and 11.68 (9) (a) (Example 2); to amend Tax 11.04 (1), (2), (4), and (5) (Note 1) and (Note 2), 11.05 (3) (u) and (Note) and (4) (a) and (f) (Note 2), 11.12 (1), (2) (f), (4) (a) (intro.), (b) (intro.) and 6. (title) and a., (c), and (d), and (7) (Note 1) and (Note 2), 11.14 (12) (d) and (16) and (Note 1) and (Note 2), 11.16 (1) (h) and (3) (c) (Note 1) and (Note 2), 11.17 (4) (b) 6. and (5) (Note 1) and (Note 4), 11.19 (6), 11.26 (3) (h) (Note 1), 11.33 (4) (f) (Example 1) and (Example 2) and (5) (f) (Note 2), 11.48 (3) (Note 1) and (Note 2), 11.49 (2) (b) and (3) (b) (Note 1) and (Note 2), 11.52 (7) (a) and (Note 1) and (Note 2), 11.53 (3) and (7) (Note 1) and (Note 2), 11.55 (1) and (2) (a), 11.57 (2) (i) and (6) (Note 1) and (Note 2), 11.62 (2) (b) and (3) (d) (Note 1) and (Note 2), 11.65 (1) (c), (3), and (5) (Note 1) and (Note 2), 11.66 (4) (b) and (6) (Note 1) and (Note 3), 11.68 (7) (b) 1., 2., and 3. (intro.) and (Example 1) and (Example 2), (9) (a) and (Example 1), and (13) (Note 1) and (Note 2), 11.83 (4) (c), 11.86 (6) (Note 1) and (Note 2), 11.87 (4) (Note 2), 11.92 (1) (b) and (7) (b) (Note 1), and 11.985 (3) (b) and (Note 1); to repeal and recreate Tax 11.68 (4) (i); and to create Tax 11.04 (1) (a) 9., 11.05 (4) (a) 8. and (bg), 11.12 (1) (am), 11.17 (4) (a) 4., 11.48 (2) (f), 11.49 (2) (bg), 11.52 (5m) and (7) (e), 11.57 (2) (r), 11.66 (2) (c) (Note), 11.68 (4) (j) and (7) (b) 2g., 2h., 2r., and 3. a. and b. and (Example 1), 11.86 (5) (d), 11.87 (3) (h), and 11.92 (1) (bg), relating to sales and use tax provisions and affecting small business.

Submitted by **DEPARTMENT OF REVENUE**

05-20-2020 RECEIVED BY LEGISLATIVE COUNCIL.

06-15-2020 REPORT SENT TO AGENCY.

SG:DWS

**LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT**

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]

Comment Attached            YES             NO

2. FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]

Comment Attached            YES             NO

3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]

Comment Attached            YES             NO

4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS  
[s. 227.15 (2) (e)]

Comment Attached            YES             NO

5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)]

Comment Attached            YES             NO

6. POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL  
REGULATIONS [s. 227.15 (2) (g)]

Comment Attached            YES             NO

7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]

Comment Attached            YES             NO