



Wisconsin Legislative Council

RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 21-085

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Council Staff and the Legislative Reference Bureau, dated November 2020.]

4. Adequacy of References to Related Statutes, Rules and Forms

a. SECTION 23 of the proposed rule repeals (Note 1), (Note 2), and (Note 3) of s. Tax 2.98 (2) (b). There are only two notes under s. Tax 2.98 (2) (b). The repeal of the third note is unnecessary as it does not exist.

b. SECTION 31 of the proposed rule amends s. Tax 7.21 by removing a specific federal regulation regarding labeling requirements and referencing general federal regulations regarding labeling. When citing a federal law, use specific U.S. Code or Code of Federal Regulations references whenever possible. [See ss. 1.14 and 1.15 (3), Manual.]