

**DEPARTMENT OF REVENUE**  
**CLEARINGHOUSE RULE NUMBER 06-087**  
**SECTION 227.19(2) AND (3), STATS., REPORT**

**Basis and Purpose of the Proposed Rule**

The rule is necessary to to meet the requirement set forth in s. 895.59 (2), Stats., to disclose in advance the discretion that the department will follow in the enforcement of rules and guidelines as they apply to a small business.

**Public Hearing**

A public hearing was held on August 14, 2006. No testimony was offered at the hearing.

**Legislative Council Staff Recommendations**

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

**Regulatory Flexibility Analysis**

The proposed rule order does not have a significant economic impact on a substantial number of small businesses.