

**Report From Agency**  
**DEPARTMENT OF REVENUE**  
**CLEARINGHOUSE RULE NUMBER 11-023**  
**SECTION 227.19(2) AND (3), STATS., REPORT**

**Basis and Purpose of the Proposed Rule**

The rule is necessary to prescribe the method by which the percentage of the workforce payroll of a business and the dollar amount of wages paid to such workforce moved to this state during a taxable year shall be determined for purposes of ss. 71.05 (6) (b) 47., 71.28 (9s), and 71.47 (9s), Stats. It also provides examples of actions that may indicate a business has relocated to this state from another state or country and limits the deduction provided for in s. 71.05 (6) (b) 47. am., b., and c., Stats.

**Public Hearing**

A public hearing was held on June 14, 2011. 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.