

**Report From Agency**  
**DEPARTMENT OF REVENUE**  
**CLEARINGHOUSE RULE NUMBER 12-011**  
**SECTION 227.19(2) AND (3), STATS., REPORT**

**Basis and Purpose of the Proposed Rule**

The rule is necessary to reflect tax law changes made by 2011 Wisconsin Act 32 and other legislation.

**Public Hearing and Comments**

A public hearing was held on February 27, 2012. No one appeared at the hearing.

No public comments to the proposed rule were received.

**Response to Legislative Council Report**

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

**Regulatory Flexibility Analysis**

The proposed rule order does not affect small businesses.