

Report From Agency
DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 12-012
SECTION 227.19(2) AND (3), STATS., REPORT

Basis and Purpose of the Proposed Rule

The rule is necessary to establish procedures for certifying health care providers as eligible for the electronic medical records tax credit under ss. 71.07 (5i), 71.28 (5i) and 71.47 (5i), Stats.; filing a claim for the electronic medical records tax credit under ss. 71.07 (5i), 71.28 (5i) and 71.47 (5i), Stats., including the method of application and information required; and allocating the electronic medical records tax credit to certified health care providers.

Public Hearing and Comments

A public hearing was held on February 27, 2012. Testimony was provided by Mark DeBroux of Schenck SC and Denise Webb of the Wisconsin Department of Health Services. A summary of the comments pertaining to requested changes to the rule and the department's responses are as follows:

- The definition of "health care provider" in the rule should be narrowed to exclude cooperative health care associations and inpatient health care facilities.

The definition of "health care provider" in the proposed rule is identical to the statutory definition of "health care provider" for purposes of the electronic medical records credit. As the statutory definition includes cooperative health care associations and inpatient health care facilities, it is not within the department's authority to make this change.

- More detailed descriptions of what is included in "amounts paid in a taxable year," as that term applies to software and what is considered "hardware" are needed.

It is the department's belief that the descriptions in the proposed rule are consistent with the statutory language, and more detailed description may inappropriately expand or narrow the scope of the credit.

Other than noted above, 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.