

## DEPARTMENT OF REVENUE

### CLEARINGHOUSE RULE NUMBER 20-018

#### SECTION 227.19(2) AND (3), STATS., REPORT

#### **Basis and Purpose of the Proposed Rule**

The objective of the rule is to update Chapter Tax 11 relating to sales and use tax provisions in 2015 Wisconsin Acts 126 and 170 and 2017 Wisconsin Acts 17, 59, 190, 231, and 290.

#### **Public Hearing**

A public hearing was held on December 18, 2020. No one appeared at the hearing.

No public comments to the proposed rule order were received.

#### **Legislative Council Staff Recommendations**

Legislative Council suggested that DOR consider the following:

- *Form, Style and Placement in Administrative Code*

1. In SECTION 1 of the proposed rule, s. Tax 11.04 (1) (intro.) should be revised to properly relate to the newly created pars. (a) and (b). Additionally, in s. Tax 11.04 (1) (a) (intro.) and (b) (intro.), the word “of” should be inserted between “all” and “the”.

*DOR's response* – The change relating to adding the word "of" between "all" and "the" was made.

2. In SECTION 41 of the proposed rule, s. Tax 11.68 (7) (b) 3. (intro.) should be revised to properly relate to the new subdivision paragraphs a. and b. created in SECTION 42.

*DOR's response* – Section Tax 11.68 (7) (b) 3. (intro.) has been corrected to properly relate to the new subdivision paragraphs a. and b.

3. In SECTION 49 of the proposed rule, the “or” at the end of s. Tax 11.87 (3) (h) 4. a. is unnecessary; the provision should instead end with a period.

*DOR's response* – Change was made.

- *Clarity, Grammar, Punctuation and Use of Plain Language*

1. In the analysis, under **Related statute or rule**, the word “rule” in the title and at the end of the sentence should be plural (“rules”).

*DOR's response* – Change was made.

2. In the analysis, under **Summary of, and comparison with, existing or proposed federal regulation**, the word “regulation” in the title should be plural (“regulations”).

*DOR's response* – Change was made.

### **Regulatory Flexibility Analysis**

No analysis is necessary. The rule is being updated to reflect current law; therefore any impact on small businesses is a result of the law and not this rule.