

DEPARTMENT OF REVENUE

CLEARINGHOUSE RULE NUMBER 20-027

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 as a result of 2015 Wisconsin Act 364 and 2017 Wisconsin Act 59 and for changes identified in the JCRAR report submitted on March 26, 2019.

Public Hearing

A public hearing was held on October 23, 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. Generally, in the description of statutes interpreted by the proposed rule, the department should consistently insert a space between the section and subsection. For example, the text under “Analysis by the Department of Revenue”, should read “77.54 (14m)” instead of “77.54(14m)”. Additionally, the department should consistently utilize the oxford comma. For example, after s. Tax 11.34, the following should read: “77.51 (9) (a), (am), (14g), and (h), 77.52 (12), and 77.54 (7), Stats.”.

DOR's response – Changes were made.
 2. In the plain language analysis, after “Insulin”, the department should consider changing “administered” to a different verb, such as “furnished”.

DOR's response – “Administered” was changed to “furnished”.
 3. In the plain language analysis, after “Purchases by medical clinics and hospitals”, the department should insert a comma between “lists” and “because”.

DOR's response – Change was made.

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

1. In s. Tax 11.11 (3) (d) 2., the department should consider changing the semi-colon after the email address to a comma, or the department should consider changing the comma after the zip code to a semi-colon.

DOR's response – Semi-colon was changed to a comma.

2. In s. Tax 11.17 (3) (Chart), the department should ensure that the horizontal line creating row 3 is omitted, creating a two-row table.

DOR's response – Horizontal line was omitted.

Regulatory Flexibility Analysis

The proposed rule order does not affect small businesses.