

Report From Agency
DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 21-108
SECTION 227.19(2) AND (3), STATS., REPORT

1. Basis and Purpose of the Proposed Rule

Upon review of the administrative code, various sections were identified as needing updating, as it relates excise taxes for purposes of the JCRAR report submitted on March 26, 2019.

2. Comments and Responses

A. Public Hearing

A public hearing was held on February 4, 2022. No one appeared offering testimony at the hearing.

B. Pre-Public Hearing Written Comments with DOR's Response

Comment – A written comment was received from Misty Molzof, City of Boscobel. Misty provided the following comments:

- The particular ruling seemed appropriate.
- Misty requested that the Joint Finance Committee to further amend the sales tax portion of state code to allow local governments to implement a state sales tax rate and collect revenues from that tax. Local governments are unable to fund projects and necessary capital improvements due to lack of funding opportunities that barely cover the operating expenditures.

DOR's Response – Addressing sales tax law is not within the scope of this proposed rule order.

3. Legislative Council Staff Recommendations

No recommendations were received by the Legislative Council.

4. Regulatory Flexibility Analysis

The proposed rule order does not affect small businesses, as it only reflects changes made by law and current administrative practices.