

99-062

CERTIFICATE

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

I, Cate Zeuske, Secretary of the Department of Revenue and custodian of the official records, certify that the annexed rule, relating to occasional sales, was duly approved and adopted by this department on July 16, 1999.

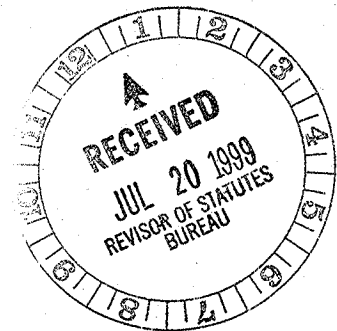
I further certify that this copy has been compared by me with the original on file in this department and that it is a true copy of the original, and the whole of the original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 16 day of July, 1999.

Cate Zeuske

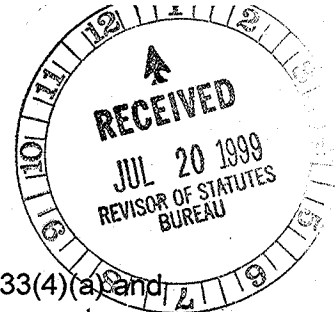
Cate Zeuske
Secretary of Revenue

e:rules\1133 Adopt - Certificate



9-199

ORDER OF THE DEPARTMENT OF REVENUE
AMENDING RULES



The Wisconsin Department of Revenue adopts an order to amend Tax 11.33(4)(a) and (g), relating to auction sales of personal farm property or household goods, and exempt purchases for resale by nonprofit organizations.

Analysis by the Department of Revenue

Statutory authority: s. 227.11(2)(a), Stats.

Statutes interpreted: ss. 77.51(9)(e), 77.52(1) and 77.54(7)(a) and (7m), Stats.

SECTION 1. Tax 11.33(4)(a) is amended, to include the condition that an auction sale must be held at other than regular intervals to qualify for exemption as an occasional sale.

Tax 11.33(4)(g) is amended, to remove nonprofit organizations from the provisions of that paragraph.

SECTION 1. Tax 11.33(4)(a) and (g) are amended to read:

Tax 11.33(4)(a) Auction sales of tangible personal farm property ~~and~~ or household goods which are not held at regular intervals.

(g) The sale of tangible personal property or taxable services by a person not otherwise required to hold a seller's permit, if the total taxable gross receipts from sales of tangible personal property and taxable services are less than \$1,000 during the calendar year. However, purchases of tangible personal property or taxable services which when resold are exempt under this paragraph, are taxable purchases by that person, ~~except when the person is able to claim exemption under s. 77.54(9a), Stats.~~ This paragraph does not apply to nonprofit organizations.

Note to Revisor: 1) In the example following sub. (5)(a), replace the word "operator" with "retailer."

2) Remove the note following sub. (5)(b).

3) Replace the first note at the end of Tax 11.33 with the following:

Note: Section Tax 11.33 interprets ss. 77.51(9), 77.52(1) and (2)(a)2. and 77.54(7) and (7m), Stats.

The rules contained in this order shall take effect on the first day of the month following publication in the Wisconsin administrative register as provided in s. 227.22(2)(intro.), Stats.

Final Regulatory Flexibility Analysis

The rule order does not have a significant economic impact on a substantial number of small businesses.

DEPARTMENT OF REVENUE

Dated: _____

July 14, 1999

By: _____

Cate Zeuske

Cate Zeuske

Secretary of Revenue

1133 Adopt - Order

FISCAL ESTIMATE

ORIGINAL UPDATED

DOA-2048 N(R10/94)

CORRECTED SUPPLEMENTAL

LRB or Bill no./Adm. Rule No.

TAX 11.33

Amendment No. if Applicable

Subject

Sales and Use Tax Treatment of Certain Auction Sales and Purchases for Resale

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Existing Appropriation Increase Existing Revenues
- Decrease Existing Appropriation Decrease Existing Revenues
- Create New Appropriation

Increase Costs - May be Possible to Absorb Within Agency's Budget Yes No

Decrease Costs

Local No Local Government Costs

- 1. Increase Costs
 Permissive Mandatory
- 2. Decrease Costs
 Permissive Mandatory

- 3. Increase Revenues
 Permissive Mandatory
- 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:

- Towns Villages Cities
- Counties Others _____
- School Districts WTCS Districts

Fund Sources Affected

GPR FED PRO SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

The rule updates the Wisconsin Administrative Code with respect to auction sales of personal farm property and household goods when the sales are held at irregular intervals. The rule also clarifies the tax treatment of nonprofit organizations.

These changes have no fiscal effect.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue Craig D. Kammholz, (608) 261-8984	Yeang-Eng Braun (608) 266-2700 <i>Yeang Eng Braun</i>	7/8/98



State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933
PHONE (608) 266-6466 • FAX (608) 266-5718 • <http://www.dor.state.wi.us>

Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

July 19, 1999


Douglas La Follette Secretary of State
30 W Mifflin St 10th Fl
Madison WI 53703

Dear Secretary La Follette

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 99-062.

These materials are filed with you pursuant to s. 227.20(1), Stats.

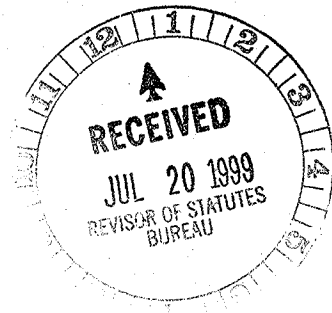
Sincerely,


Cate Zeuske
Secretary of Revenue

CZ:MPW:cil
e:rules\1133 Adopt - Secretary of State

Enclosure

cc: Deputy Revisor





State of Wisconsin • DEPARTMENT OF REVENUE

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Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

July 19, 1999

Gary L Poulson Deputy Revisor
131 W Wilson St Ste 800
Madison WI 53703-3233

Re: Clearinghouse Rule 99-062


Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to occasional sales.

These materials are filed with you pursuant to s. 227.20(1), Stats.

The rule order has also been e-mailed to you. If you have any questions regarding the rule order, please contact Mark Wipperfurth at 266-8253 or mwipperf@dor.state.wi.us.

Sincerely,


Cate Zeuske
Secretary of Revenue

CZ:MPW:cil
e:rules\1133 Adopt - Revisor

Enclosure

cc: Douglas J. La Follette, Secretary of State
Commerce Clearinghouse, Inc.
Research Institute of America, Inc.

