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CLEARINGHOUSE RULE 96-083

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated October 1994.]

5. Clarity, Grammar, Punctuation and Use of Plain Language

The clarity of Clearinghouse Rule 96-083 could be improved by redrafting the rule to explicitly state that the minimum \$10, or amount of tax due, retailers’ discount applies for each reporting period required under s. 77.58 (1), Stats., and that the exception to the general rule referred to in the first sentence of s. Tax 11.95 (1) is specified in the second sentence of s. Tax 11.95 (1) and in pars. (a) and (b) of that subsection. Therefore, it is suggested that:

- a. Section Tax 11.95 (1) (intro.) be renumbered s. Tax 11.95 (1) (a).
- b. The second sentence of s. Tax 11.95 (1) (intro.) be renumbered s. Tax 11.95 (1) (b) and the material in current s. Tax 11.95 (1) (a) and (b) be integrated into that sentence.
- c. The phrase “, except as provided in par. (b),” be inserted after the second comma in renumbered s. Tax 11.95 (1) (a).
- d. The phrase “, for each reporting period required under s. 77.58 (1), Stats.” be inserted after the word “If” in renumbered s. Tax 11.95 (1) (b).