



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

Ronald Sklansky
Clearinghouse Director

Richard Sweet
Clearinghouse Assistant Director

Terry C. Anderson
Legislative Council Director

Laura D. Rose
Legislative Council Deputy Director

CLEARINGHOUSE RULE 04-083

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 2002.]

2. Form, Style and Placement in Administrative Code

a. The preface to the rule should indicate whether any related rules or statutes exist, who in the agency may be contacted about the rule, and how and where comments from the public may be communicated to the agency.

b. The portion of the preface describing rules in adjacent states should be more specific regarding the policies followed by Michigan, Minnesota, Iowa, and Illinois.

c. In s. Tax 61.02 (3) (a), the notation “Stats.,” should be inserted after the first statutory reference. Also, since this provision is created, underscoring is not required. The entire rule should be reviewed for the inclusion of the notation “Stats.” and the removal of underscoring in created provisions.

d. In s. Tax 61.04 (1), the phrase “shall be” should be replaced by the word “is.”

e. In s. Tax 61.08 (13) (d), the notation “subdivs.” should be replaced by the notation “par.”

f. In s. Tax 61.08 (17) (a) (intro.), the phrase “any of” should be inserted after the word “under.”

g. In s. Tax 61.085 (2) (a), the reference preceding the text of the rule should be corrected.

h. In s. Tax 61.085 (2) (f) (intro.), the phrase “any of the following” should be inserted after the word “means.”

i. In s. Tax 61.085 (4) (b) 1. a., it is unnecessary to make use of the phrase “as defined under sub. (2) (a).” The entire rule should be reviewed for removal of this type of phrase.

j. In SECTION 39, the treatment clause and the text of the rule should refer to s. Tax 61.085 (4) (b) 1. (intro.). Similarly, in SECTION 41, the reference should be to s. Tax 61.085 (4) (b) 2. (intro.).

k. In s. Tax 61.085 (4) (c), the phrase “At the discretion of the administrator” is unnecessary and should be deleted.

l. In s. Tax 61.085 (4) (d), the phrase “all of” should be inserted before the phrase “the following.”

m. Rather than creating s. Tax 61.085 (1) (a) 1. in SECTION 54, the rule should create s. Tax 61.085 (5) (am).

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

a. In the analysis of SECTIONS 13 and 14, the word “an” should be inserted before the word “irrevocable”; the word “a” should be inserted before the word “fidelity”; and a comma should be inserted after the word “Lottery.”

b. In the analysis of SECTIONS 26 and 31, the terms “comparable history fiscal year” and “instant ticket” should be placed within quotation marks.

c. In s. Tax 61.08 (17) (a) 1. to 3., the phrase “the administrator may allow the retailer to make a return” is redundant, considering the language in the introduction, and should be deleted.

d. In the Notes following SECTIONS 42, 43, and 44, it appears that the word “be” in the second sentence should be deleted.