



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 06-063

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 January 2005.]

2. Form, Style and Placement in Administrative Code

a. SECTION 1 of Clearinghouse Rule 06-063 states that portions of s. Tax 2.39 are amended. However, the treatment of that section is actually a repeal and recreation and should be described as such in the treatment section of SECTION 1. [See s. 1.06, Manual.] This comment also applies to SECTIONS 3 and 4.

b. SECTION 6 of Clearinghouse Rule 06-063 should show the amendments to renumbered s. Tax 2.39 (6) (b) 4. b., in strikes and underscores. [See s. 1.06, Manual.]

c. In s. Tax 2.39 (3) (b), the introductory material does not lead grammatically into following subunits. Thus, this material should be numbered as subd. 1. and the next two subds. should be renumbered as subds. 2. and 3., respectively. Newly numbered subd. 2. should begin with the phrase “If one of the factors described in subd. 1. is omitted....” The same comments apply to s. Tax 2.39 (3) (c).

4. Adequacy of References to Related Statutes, Rules and Forms

a. The reference to s. 71.04 (a), Stats., in s. Tax 2.39 (3) (a) should be to s. 71.04 (4) (a), Stats.

b. The reference to s. 71.04 (b), Stats., in s. Tax 2.39 (3) (b) should be to s. 71.04 (4) (b), Stats.

c. The reference to s. 71.04 (c), Stats., in s. Tax 2.39 (3) (c) should be to s. 71.04 (4) (c), Stats.

d. The reference to s. 71.04 (d), Stats., in s. Tax 2.39 (3) (d) should be to s. 71.04 (4) (d), Stats.

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

Section Tax 2.39 (3) (a), (b), and (c), as repealed and recreated in clearinghouse Rule 06-063, use the term “direct air carriers” while ss. 71.04 (intro.) and 71.26 (6), Stats., upon which the rule is based, use the term “air carriers.” The department should either use the statutorily defined term in the rule or explain why the term “direct air carriers” is used.