



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 13-004

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated November 2011.]

2. Form, Style and Placement in Administrative Code

a. The introductory clause indicates that the proposed rule creates s. ETF 10.86, whereas the text of the rule creates s. ETF 10.85. The latter appears correct and the introductory clause should be amended to reflect the correct section. In addition, in the introductory clause, “to clarify” should be replaced with “, relating to clarifying”. [s. 1.02 (1) (a), Manual.]

b. SECTION 2 of the proposed rule amends s. ETF 10.65. However, given the amount of stricken-through text, the agency may want to consider the following treatment for s. ETF 10.65: (1) amend s. ETF 10.65 (1) (intro.); and (2) repeal s. ETF 10.65 (1) (a) to (f) and (2). The agency should avoid renumbering s. ETF 10.65 (3). Renumbering is generally discouraged because it impairs the ability to trace a provision’s history. [s. 1.03 (5), Manual.]

c. In SECTION 2 of the proposed rule, “~~one hundredth~~” should be inserted after “one” in s. ETF 10.65 (2) (a) to reflect the current text of the rule.

d. The proposed rule should contain an effective date section. [s. 1.02 (4), Manual.]

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

The agency may want to consider providing brief descriptions of the material covered in the Internal Revenue Code (IRC) citations mentioned in the text of the proposed rule. This may help clarify the subject area for the reader. For example, SECTION 1 of the proposed rule refers to “section 415 (c)” and “section 415 (d)” of the IRC. The agency may want to explain those sections in a note following the rule provision. [s. 1.09 (1), Manual.]

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

a. In the rule summary, the agency should explain why the date January 1, 1989 applies in SECTION 4 of the proposed rule.

b. In ss. ETF 10.85 (SECTION 4) and 20.0251 (SECTION 5), “shall” should be replaced with “may”. [s. 1.01 (2), Manual.]