

Report From Agency

RULE REPORT

Department of Commerce

Clearinghouse Rule No.: 08-031

Rule No.: Chapter Comm 132

Relating to: Dairy Manufacturing Facility Investment Credits

Contact person for substantive questions:

Contact person for internal processing:

Name: Sam Rockweiler

Name: (same)

Title: Code Development Consultant

Title:

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Telephone Number:

1. Basis and purpose of the proposed rule.

As required by section 3578h of 2007 Wisconsin Act 20, these proposed rules would implement a program for certifying applicants as eligible for dairy manufacturing facility investment tax credits, and for allocating those credits to the applicants who become certified.

2. How the proposed rule advances relevant statutory goals or purposes.

The rules would implement the provisions in 2007 Wisconsin Act 20 that are intended to assist manufacturers of dairy products.

3. Changes to the rule analysis or fiscal estimate that was prepared for public hearing.

No changes were made to the rule analysis or the fiscal estimate.

COM-10550 (R.02/04)

FINAL REGULATORY FLEXIBILITY ANALYSIS

Department of Commerce

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RELATING TO: Dairy Manufacturing Facility Investment Credits

Final regulatory flexibility analysis not required. (Statement of determination required.)

1. Reason for including or failing to include the following methods for reducing impact of the rule on small businesses: Less stringent compliance or reporting requirements; less stringent schedules or deadlines for compliance or reporting requirements; simplification of compliance or reporting requirements; establishment of performance standards to replace design or operational standards; exemption from any or all requirements.

Less stringent application requirements are not proposed for small-business applicants because uniform application criteria are expected to result in maximizing the fairness and effectiveness of the allocation of the tax credits.

2. Issues raised by small businesses during hearings, changes in proposed rules as a result of comments by small businesses and reasons for rejecting any alternatives suggested by small businesses.

No issues were raised.

3. Nature and estimated cost of preparation of any reports by small businesses.

The proposed rules are not expected to impose any significant reporting costs on small businesses, because the rules address only submittal of documentation relating to voluntary pursuit of tax credits for investing in dairy manufacturing facilities.

Applicants for the tax credits would be required to submit an application that includes description of the investment project and description of how the project will promote economic development – along with tax schedule DM from the Department of Revenue, detailing the type and extent of the costs in constructing, improving, or acquiring buildings or facilities, or acquiring equipment, relating to the dairy manufacturing operation.

The Department has developed an application form and related instructions that further addresses the application process. The cost for assembling and submitting this application is expected to be inconsequential.

4. Nature and estimated cost of other measures and investments required of small businesses.

No other measures and investments are newly required by the proposed rules.

5. Additional cost to agency of administering or enforcing a rule which includes any of the methods in 1. for reducing impact on small businesses.

None of the methods listed in 1. for reducing small-business impacts are included in the proposed rules.

6. Impact on public health, safety and welfare caused by including any of the methods in 1. for reducing impact on small businesses.

None of the methods listed in 1. for reducing small-business impacts are included in the proposed rules.

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COM-10539 (N.03/97)

(Continued on reverse

3. Review rules for conflict with or duplication of existing rules [s. 227.15(2)(d)]
- a. Accepted
 - b. Accepted in part
 - c. Rejected
 - d. Comments attached
4. Review rules for adequate references to related statutes, rules and forms [s. 227.15(2)(e)]
- a. Accepted
 - b. Accepted in part
 - c. Rejected
 - d. Comments attached
5. Review language of rules for clarity, grammar, punctuation and plainness [s. 227.15(2)(f)]
- a. Accepted
 - b. Accepted in part
 - c. Rejected
 - d. Comments attached
6. Review rules for potential conflicts with, and comparability to, related federal regulations [s. 227.15(2)(g)]
- a. Accepted
 - b. Accepted in part
 - c. Rejected
 - d. Comments attached
7. Review rules for permit action deadline [s. 227.15(2)(h)]
- a. Accepted
 - b. Accepted in part
 - c. Rejected
 - d. Comments attached