



# State of Wisconsin • DEPARTMENT OF REVENUE

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*Jim Doyle*  
Governor

*Roger M. Ervin*  
Secretary of Revenue

August 25, 2010

Honorable Fred Risser  
President State Senate  
Room 220 South State Capitol  
PO Box 7882  
Madison WI 53707-7882

Honorable Michael Sheridan  
Speaker State Assembly  
Room 211 West State Capitol  
PO Box 8953  
Madison WI 53708-8953

Re: Clearinghouse Rule 10-094

Dear Senator Risser and Representative Sheridan:

This is to notify you, in accordance with s. 227.19(2), Stats., that the proposed rule order relating to sales and use tax is in final draft form. A summary of the proposed rule order and a Notice of Hearing were published in the Wisconsin Administrative Register on July 31, 2010. A public hearing was held on August 13, 2010.

Copies of the proposed rule order and Report required under s. 227.19(2) and (3), Stats., are enclosed. A brief summary of the proposed rule order follows:

### **Summary of Proposed Rule Order**

The proposed rule order does the following:

- Reflects recent law changes relating to sales and use tax.
- Makes various other changes to improve readability.
- Adds examples where needed for clarification purposes.
- Updates certain department procedures to follow, such as the various methods to register to collect Wisconsin sales or use tax and how to inactivate a seller's permit.

Sincerely,

Roger M. Ervin  
Secretary of Revenue

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Enclosure