State of Wisconsin • DEPARTMENT OF REVENUE

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Scott Walker
Governor

Richard G. Chandler
Secretary of Revenue

April 22, 2013

Honorable Michael Ellis
President State Senate
Room 220 South State Capitol
PO Box 7882
Madison WI 53707-7882

Honorable Robin Vos
Speaker State Assembly
Room 211 West State Capitol
PO Box 8953
Madison WI 53708-8953

Re: Clearinghouse Rule 13-013

Dear Senator Ellis and Representative Vos:

This is to notify you that the proposed rule order relating to general provisions of excise taxation and enforcement is in final draft form. The proposed rule order and Notice of Hearing were published in the Wisconsin Administrative Register on March 14, 2013. A public hearing was held on April 1, 2013.

Copies of the proposed rule order and Report are enclosed. A brief summary of the proposed rule order follows:

Summary of Proposed Rule Order

The proposed rule makes the following changes:

- Updates notes and examples throughout Chapter Tax 4 to provide current rates of tax and department contact information.
- Repeals s. Tax 8.11 concerning the submission of paper reports, as all reports are electronically filed.
- Updates notes throughout Chapter Tax 8 to provide current contact information for the department.
- Amends s. Tax 9.19 to reflect that, due to advances in technology, machines other than fuson machines may be used to affix cigarette stamps.
- Amends s. Tax 9.21 (3) to be consistent with s. 139.34 (3), Stats., which prohibits out-of-state distributers from shipping unstamped cigarettes to other distributers.
- Repeals s. Tax 9.26 (1) to ensure compliance with Master Settlement Agreement requirements concerning the level of trade or transfer of unstamped cigarettes between distributers among themselves and also with manufacturers.

- Amends ss. Tax 9.47 (4) and 9.51 (1) to be consistent with s. 995.12 (2) and (4), Stats., which requires records be kept for 5 years.
- Updates notes and examples throughout Chapter Tax 9 to provide current rates of tax and department contact information.

Sincerely,

Richard G. Chandler
Secretary of Revenue

RGC:DSK
e:rules\SBRRB (Excise) Committees – President Speaker

Enclosure