#### **DEPARTMENT OF REVENUE**

#### **CLEARINGHOUSE RULE NUMBER 17-018**

#### SECTION 227.19(2) AND (3), STATS., REPORT

## **Basis and Purpose of the Proposed Rule**

The rule is necessary to reflect current law and current department policy.

# **Public Hearing**

A public hearing was held on April 26, 2017. No one appeared at the hearing.

No public comments to the proposed rule order were received.

## **Legislative Council Staff Recommendations**

The Legislative Council staff recommendations have been incorporated in the proposed rule order.

## **Regulatory Flexibility Analysis**

The proposed rule order does not affect small businesses.

e:rules\CR 17-018 - Penalty for Records\Chapters Tax 2 and 11 committees - report