Filed May 16, 1967 TAX12 3:05 PM

STATE OF WISCONSIN)))) SS COUNTY OF DANE))

TO ALL TO WHOM THESE PRESENTS COME, GREETINGS:

I, JAMES R. MORGAN, Commissioner of Taxation for the State of Wisconsin and custodian of the official records of the Department of Taxation do hereby certify that the annexed Rules TAX 12.01 and 12.02 (relating to the purchasing and affixing of tax stamps for colored oleomargarine or margarine) were duly approved and adopted by me as Commissioner of Taxation on May 26, 1967, effective on the first day of the touch following publication in the Wisconsin Administrative Register, pursuant to Section 227.026 of the statutes.

I further certify that the attached copy has been compared by me with the original on file in this department and that the same is a true copy thereof, and of the whole of such original.

> IN TESTIMONY WHEREOF, I have hereunto set my hand at the State Office Building, 1 West Wilson Street, in the City of Madison, Wisconsin this 26th day of May, A. D. 1967.

R. Morgan ปิลทคร Commissioner of Taxation

The effective date of these rules shall be the first day of the month following publication in the Wisconsin Administrative Register.

Dated May 26, 1967.

WISCONSIN DEPARTMENT OF TAXATION

James R. Morgan Commissioner By_ horgon

(SEAL)



JAMES R. MORGAN

May 26, 1967

Mr. James J. Burke Revisor of Statutes State Capitol Madison, Wisconsin

Dear Mr. Burke:

Enclosed herewith please find certified copies of rules TAX 12.01 and 12.02 relating to purchasing and affixing of oleomargarine tax stamps. We desire to have such copies published in the Wisconsin Administrative Register at your earliest convenience.

The State of Wisconsin

DEPARTMENT OF TAXATION ROOM 1000 STATE OFFICE BUILDING 1 WEST WILSON STREET MADISON, WISCONSIN 53702

Under the provisions of the Wisconsin Statutes no formal hearing is necessary for the adoption of a rule which is procedural rather than substantive. (See Section 227.02(1)(a) stats.) The enclosed rules are adopted pursuant to Section 139.60 of the statutes for the purpose of prescribing the manner of purchasing and affixing of stamps for colored oleomargarine.

Certified copies of such rules are being mailed today to the Secretary of State for filing, pursuant to Section 227.023(1) of the statutes.

Sincerely,

amos R. ma James R. Morgan

Commissioner

JRM:ASK

cc: Hon. Robert Zimmerman, Sec. of State Commerce Clearing House Prentice-Hall