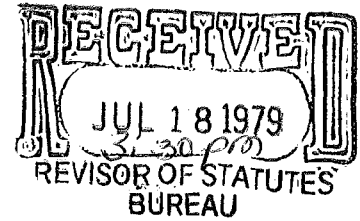


Tax 11.14

CERTIFICATE OF RULE ADOPTION

STATE OF WISCONSIN)
DEPARTMENT OF REVENUE)

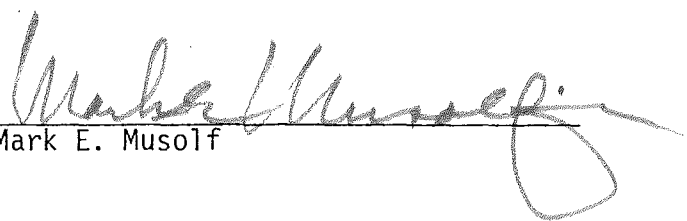


TO ALL WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said Department, do hereby certify that the annexed emergency rule was duly approved and adopted by this Department on July 17, 1979. This rule relates to not requiring sales and use tax exemption certificates for sales of fuel oil, coal, propane, steam and wood used for fuel for residential use in some circumstances.

I further certify that said 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 201 East Washington Avenue in the city of Madison, this 17th day of July, 1979.


Mark E. Musolf

EMERGENCY RULE OF THE WISCONSIN DEPARTMENT OF REVENUE

FINDING OF EMERGENCY

The Department of Revenue finds that an emergency exists and the following rule is necessary for the immediate preservation of the public peace, health, safety or welfare. A statement of facts constituting the emergency is:

Section 77.54(30)(a)1, Wis. Stats., exempts from the sales and use tax the gross receipts from the sale of fuel oil, coal, propane, steam and wood used for fuel sold for residential use on and after July 1, 1979. "Residential use" means use in a person's permanent residence, but does not include use in transient accommodations, as specified in s. 77.52(2)(a)1, motor homes, travel trailers or other recreational vehicles (s. 77.54(30)(d), Wis. Stats.).

Section 77.52(13), Wis. Stats., states that it shall be presumed that all gross receipts are subject to the sales and use tax until the contrary is established, and that the burden of proving that a sale of tangible personal property is not a taxable sale at retail is upon the person who makes the sale unless that person takes from the purchaser a certificate to the effect that the property is purchased for resale or is otherwise exempt.

The Department of Revenue has determined that requiring exemption certificates from sellers of fuel oil, coal, propane, steam and wood used for fuel for residential use when 100% of a sale is for exempt use would impose a harsh administrative burden on such sellers.

This rule is therefore promulgated as an emergency rule to take effect on July 1, 1979. This rule has also been filed with the Secretary of State and the Revisor of Statutes, as provided in s. 227.027, Wis. Stats.

ORDER OF THE DEPARTMENT OF REVENUE ADOPTING THE EMERGENCY RULE

Pursuant to the authority vested in the Department of Revenue by s. 227.014 (2), Wis. Stats., the Department hereby adopts the following rule:

SECTION 1. Section Tax 11.14(7m) of the Wisconsin Administrative Code is adopted to read:

Tax 11.14(7m). EXEMPTION CERTIFICATES NOT REQUIRED UNDER SPECIFIED CIRCUMSTANCES. Notwithstanding s. 77.52(13), Stats. and this rule, sellers of fuel oil, coal, propane, steam and wood used for fuel for "residential use" as defined in s. 77.54(30)(d), Stats. shall not be required to obtain an exemption certificate from a purchaser if 100% of the fuel sold is for residential use and if the seller maintains adequate records to identify which such sales are exempt. This does not effect the requirement of an exemption certificate under s. 77.54(30)(c) if a sale is partly for an exempt use and partly for a nonexempt use; in this situation, exemption certificates are required to meet the burden of proving that a portion of such sale is exempt.

SECTION 2. EFFECTIVE DATE. This rule shall take effect on July 1, 1979.

Dated this 17th day of July, 1979.

DEPARTMENT OF REVENUE
BY:



Mark E. Musolf
Secretary of Revenue

Administrative Rule
FISCAL NOTE

Agency Department of Revenue Income, Sales, Inheritance and Excise Tax Division	Rule No. 11.14 <hr/> Subsection (7m) EMERGENCY RULE
Subject (Title) of Rule "Exemption certificates not required under specified circumstances"	

Local Fiscal Effect

- Local: Increase/decrease Existing Fiscal Liability
 Create New Fiscal Liability
 Increase/Decrease Existing Revenues
- No Local Fiscal Effect

Types of Local Governmental Units Affected:

- () Towns () Villages () Cities () Counties () Others _____

Is Fiscal Effect: () Permissive () Mandatory

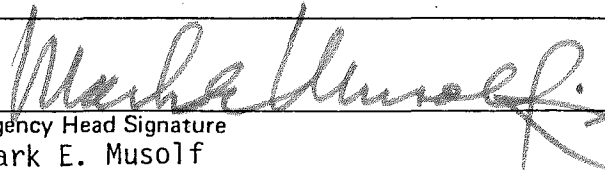
Assumptions and methodology used in arriving at local fiscal impact or rationale for concluding that there is no fiscal impact.

This emergency rule provides that sellers of fuel oil, coal, propane, steam and wood used for fuel for residential use shall not be required to obtain an exemption certificate from a purchaser if 100% of the fuel sold is for residential use and if the seller maintains adequate records to identify which such sales are exempt.

No responsibilities are imposed on local units of government. This rule has no fiscal effect on local units of government.

Long-Range Fiscal Implications

None on local units of government.


 Agency Head Signature July 17, 1979
 Mark E. Musolf Date



State of Wisconsin \ DEPARTMENT OF REVENUE

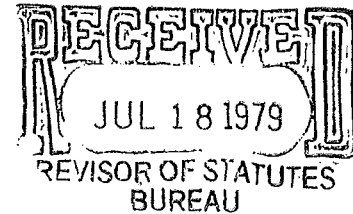
Lee Sherman Dreyfus
Governor

Mark E. Musolf
Secretary

July 17, 1979

201 EAST WASHINGTON AVENUE
MADISON, WISCONSIN 53702

Ms. Vel R. Phillips
Secretary of State
13 West, Capitol Building
Madison, WI 53702



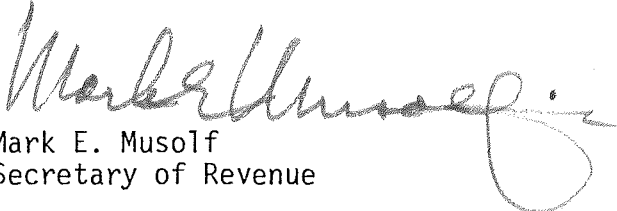
Mr. Orlan L. Prestegard
Revisor of Statutes
411 West, Capitol Building
Madison, WI 53702

Dear Ms. Phillips and Mr. Prestegard:

Enclosed is a certified copy of an emergency administrative rule adopted by the Department of Revenue, a "Certificate of Rule Adoption" and an "Order of the Department of Revenue Adopting the Emergency Rule".

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,


Mark E. Musolf
Secretary of Revenue

MEM:jbr

Enclosures

cc: Prentice-Hall, Inc.
Commerce Clearing House, Inc.

Department of Administration,
Executive Services Division
Attention: Marietta Moen