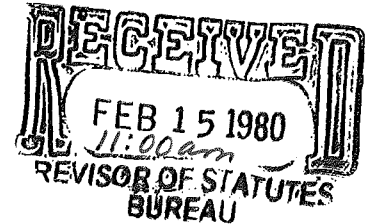


Tax 6

CERTIFICATE OF RULE REPEAL

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

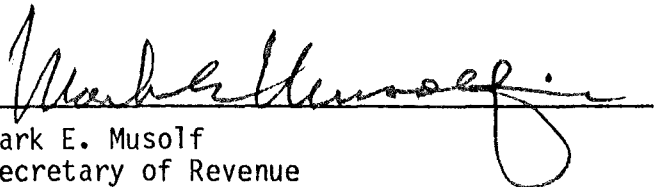


TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Mark E. Musolf, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the repealed rules relating to the elimination of partial exemptions based on the economic return a waste treatment facility may bring to a utility or manufacturing concern were duly approved and repealed by this department on February 15, 1980.

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 15th day of February, 1980.


Mark E. Musolf
Secretary of Revenue

ORDER OF THE DEPARTMENT OF REVENUE
REPEALING RULES

Relating to rules concerning partial exemptions based on the economic return a waste treatment facility may bring to a utility or manufacturing concern.

Analysis Prepared by Department of Revenue

The repeal of TAX 6.40(3)(d) and 12.40(3)(d) eliminates partial exemptions based on the economic return a waste treatment facility may bring to a utility or manufacturing concern.

Findings of Fact:

1. Statutory authority for exemptions for treatment plant and pollution abatement equipment is found in s. 70.11(21), Wis. Stats.
2. The department of revenue does not have specific statutory authority to grant partial exemptions based on economic gain realized by a manufacturer or utility from a waste treatment facility.

Statement of Need:

TAX 6.40(3)(d) and 12.40(3)(d) must be repealed due to lack of statutory authority for promulgation.

Explanation of Modifications:

Not applicable.

Persons Appearing at Public Hearing:

No person affected by the rule repeal, municipality affected by the rule repeal or association representing a farm, labor, business or professional group affected by the rule repeal petitioned for a public hearing. No public hearing was required.

Response to Legislative Council Staff Recommendations:

No recommendations were made by the Legislative Council Staff.

Pursuant to authority vested in the department of revenue by s. 227.011 Wis. Stats., the department hereby repeals rules interpreting section 70.11(21), Wis. Stats., as follows:

Section TAX 6.40(3)(d) of the WISCONSIN ADMINISTRATIVE CODE is repealed.

Section TAX 12.40(3)(d) of the WISCONSIN ADMINISTRATIVE CODE is repealed.

Section TAX 6.40(3)(d) of the Wisconsin Administrative Code:

(d) A facility may be given a partial or no exemption status depending on the economic purpose of the facilities existence. The judgment of the department shall be governed by the economic gain that the facility will produce in either income, reduced cost, increased capacity or improved product to the taxpayer claimant.

Section TAX 12.40(3)(d) of the Wisconsin Administrative Code:


(d) A facility may be given a partial or no exemption status depending on the economic purpose of the facilities existence. The judgment of the department shall be governed by the economic gain that the facility will produce in either income, reduced cost, increased capacity or improved product to the taxpayer claimant.

The repeal of administrative rules concerned in this order shall take effect on the first day of the month following publication pursuant to s. 227.026, Wis. Stats.

Dated:

DEPARTMENT OF REVENUE

By:


Mark E. Musolf
Secretary of Revenue



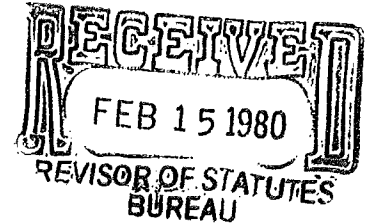
State of Wisconsin \ DEPARTMENT OF REVENUE

Lee Sherman Dreyfus
Governor

February 15, 1980

Mark E. Musolf
Secretary

201 EAST WASHINGTON AVENUE
MADISON, WISCONSIN 53702



Ms. Vel Phillips
Secretary of State
13 West, State Capitol
Madison, Wisconsin 53702

Mr. Orlan L. Prestegard
Revisor of Statutes
411 West, State Capitol
Madison, Wisconsin 53702

Dear Ms. Phillips and Mr. Prestegard:

Enclosed is a certified copy of the administrative rule amended by the Department of Revenue and an Order of the Department of Revenue Amending Rules.

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

Sincerely,


Mark E. Musolf
Secretary of Revenue

MEM:1mm
Enclosures

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