

CR 88-24

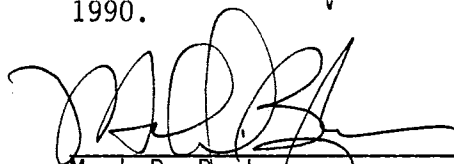
CERTIFICATE

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE)

I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records certify that the annexed rule, relating to sales and use tax laws was duly approved and adopted by this department on April 3, 1990 .

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

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 3rd day of April, 1990.



Mark D. Bugher
Secretary of Revenue

MDB:VLG:1c
LEG/M020750R

RECEIVED

APR 4 1990
1:15pm
Revisor of Statutes
Bureau

7-1-90

March 16, 1990

ORDER OF THE DEPARTMENT OF REVENUE
PROMULGATING RULES

The Wisconsin Department of Revenue adopts an order to renumber Tax 11.12 (2)(a), (b), (c) and (d), and (4)(b)7 and 8, to amend 11.05(3)(b) and (4), 11.09(title) and (5)(b), 11.12(title), (4)(b)(intro.) and 3.b., 11.19(2)(a) and (b), (3)(title), (b) and (4)(a), 11.40(1)(a), 11.57(2)(L)1 and 11.61(2)(a); to create 11.12(2)(a), (d) and (i), relating to updating sales and use tax rules for changes which have been made in the sales and use tax laws and other nonsubstantive changes.

Analysis by the Department of Revenue

Statutory authority: s. 227.11(2)(a), Stats.

Statutes interpreted: ss. 77.51(8), 77.54(3m), (6)(a), (9a)(e), (14g), (15), (30)(a)1, (33) and (34), Stats.

The changes in this order affect sales and use tax rules and reflect required revisions due to changes in Chapter 77, Subchapter III, of the Statutes and other minor, nonsubstantive revisions.

SECTIONS 1 and 10. Rules Tax 11.05(3)(b) and 11.57(2)(L)1 are amended to reflect the exemption in s. 77.54(30)(a)1, Stats., for peat and fuel cubes produced from solid waste, effective April 2, 1986, pursuant to 1985 Wisconsin Act 149. Rule Tax 11.05(3)(b) is also amended to reflect the exemption for wood residue used for fuel by businesses by the creation of s. 77.54(30)(a)4, effective September 1, 1987, by 1987 Wisconsin Act 27. Tax 11.05(4) is amended to reflect the amendment of s. 77.54(9a)(e), Stats., by 1985 Wisconsin Act 149, effective June 1, 1986, which provides that an agency or instrumentality of "one" governmental unit is an exempt purchaser.

SECTION 2. The title to s. Tax 11.09 is amended to add references to s. 77.54(14g) and (33). Rule Tax 11.09(5)(b) is amended to reflect the exemption in s. 77.54(33) for farm livestock medicines created by 1985 Wisconsin Act 29, effective July 1, 1986.

SECTION 3. The title to s. Tax 11.12 is amended to add references to s. 77.54(33) and (34).

SECTION 4 and 7. The definitions in s. Tax 11.12(2)(a), (b), (c) and (d) have been alphabetized and become (c), (g), (f) and (b), respectively; and definitions for "livestock" and "poultry", and "farm work stock" in sub. (4)(b)7 and 8 have been renumbered (2)(h) and (e), respectively.

SECTION 5. Three new definitions have been added to sub. (2)(a), (d) and (i) of s. Tax 11.12 for "animal bedding", "farm livestock medicine", and "milk house supplies". New exemptions for these three items were created by 1985 Wisconsin Act 29, effective July 1, 1986.

SECTION 6. Tax 11.12(4)(b)(intro.) and 3.b. are amended to reflect the exemptions for animal bedding added to s. 77.54(3m) by 1985 Wisconsin Act 29, effective July 1, 1986; and for medicines used on farm livestock in s. 77.54(33),

also effective July 1, 1986. The term exclusively is redefined as provided in s. 77.54(3)(b)3, Stats., as created by 1989 Wis. Act 31.

SECTION 8. Effective date information has been removed from subs. (2)(a) and (4)(a) of rule Tax 11.19 and this information is included in the "Note" at the end of the rule. A controlled circulation publication exemption was added to s. 77.54(15), Stats., by 1985 Wisconsin Act 149, effective September 1, 1983, and this is reflected in pars. (2)(b) and (3)(b).

SECTION 9. Rule Tax 11.40(1)(a) is amended to reflect the new exemption in s. 77.54(6)(a), Stats., for safety attachments for manufacturing machines and equipment created by 1985 Wisconsin Act 149, effective June 1, 1986. Effective date language has been removed from the text of the rule and inserted in the "Note" at the end of the rule.

SECTION 11. Rule Tax 11.61(2)(a) is amended to reflect the exemption for medicines used on farm livestock in s. 77.54(33), Stats., created by Chapter 29, Laws of 1985, effective July 1, 1986. Effective date language has been removed from the text of the rule and inserted in the "Note" at the end of the rule.

SECTION 1. Tax 11.05(3)(b) and (4) are amended to read:

Tax 11.05(3)(b) Water delivered through mains. Wood residue used for fuel and sold for use in a business activity. Coal, fuel oil, propane, steam, peat, fuel cubes produced from solid waste and wood used for fuel, sold for residential use. Electricity and natural gas sold for residential use and electricity sold for farm use during the months of November through April. "Sold" is defined in s. 77.54(30)(b), Stats. In this paragraph, "residential use" has the meaning in s. Tax 11.57(2)(1)7.

(4) PURCHASES. Section 77.54(9a), Stats., exempts sales to and the storage, use or other consumption of tangible personal property and services by this state or by any agency thereof, or any Wisconsin county, city, village, town, school district, county-city hospital established under s. 66.47, Stats., sewerage commission organized under s. 144.07(4), Stats., metropolitan sewerage district organized under ss. 66.20 to 66.26 or 66.88 to 66.918, Stats., or any other unit of government, or any agency or instrumentality of 2 one or more units of government within this state. However, the exemption does not apply to governmental units of other states.

November 7, 1989

Note to Revisor: The "Note" at the end of Tax 11.05 should be revised to read as follows:

Note: The interpretations in s. Tax 11.05 are effective under the general sales and use tax law on and after September 1, 1969, except as follows:

(a) Sales by vocational, technical and adult education schools were exempt from July 1, 1972 through October 3, 1973, (b) Mobile meals on wheels became exempt October 4, 1973, pursuant to Chapter 90, Laws of 1973, (c) Admission fees to state parks became exempt on July 1, 1978, pursuant to Chapter 418, Laws of 1977, (d) Sales of coal, fuel oil, propane, steam and wood used for fuel became exempt July 1, 1979 and the electricity and natural gas six-month exemption became effective on November 1, 1979, both pursuant to Chapter 1, Laws of 1979, (e) A governmental unit's charges for parking motor vehicles and aircraft and docking and providing storage space for boats became taxable June 1, 1980 pursuant to Chapter 221, Laws of 1979, (f) Landscaping and lawn maintenance services became taxable on May 1, 1982 pursuant to Chapter 317, Laws of 1981 and (g) A governmental unit's charges for copying public records became exempt under s. 77.54(32), Stats., effective April 27, 1984 pursuant to 1983 Wisconsin Act 287. The exemption language in s. 77.54(32), Stats., was amended by 1985 Wisconsin Act 149, effective April 2, 1986, to clarify that the exemption also applies to confidential records, (h) Section 77.54(30)(a)1 was amended by 1985 Wisconsin Act 149 to add an exemption for peat and fuel cubes produced from solid waste, effective April 2, 1986, (i) Section 77.54(9a)(e) was amended by 1985 Wisconsin Act 149 to provide that an agency or instrumentality of one Wisconsin governmental unit is exempt, effective June 1, 1986, (j) wood residue used for fuel by businesses became exempt on September 1, 1987, pursuant to 1987 Wisconsin Act 27.

SECTION 2. Tax 11.09(title) and (5)(b) are amended to read:

Tax 11.09(title) MEDICINES (ss. 77.54(14), (14g) and (33), Stats.)

(5)(b) Retail sales of medicines for use-on-domestic-animals pets and work stock, but not for farm livestock.

SECTION 3. Tax 11.12(title) is amended to read:

Tax 11.12(title) FARMING, AGRICULTURE, HORTICULTURE AND FLORICULTURE.
(ss. 77.52(2)(a)10 and 77.54(3), (3m), (27), (30), (33) and (34), Stats.)

SECTION 4. Tax 11.12(2)(a), (b), (c) and (d) are renumbered (2)(c), (g), (f) and (b), respectively.

SECTION 5. Tax 11.12(2)(a), (d) and (i) are created to read:

Tax 11.12(2)(a) "Animal bedding" used in farming means disposable loose materials, including straw, shavings, sawdust, leaves, sand and shredded paper, used where an animal may lie, to promote cleanliness and absorb urine or liquid manure. It does not include nonabsorbent items, including rubber floor mats.

(d) "Farm livestock medicine" means any substance or preparation intended for use by external or internal application to farm livestock in the cure or treatment of disease and which is commonly recognized by veterinarians as a substance or preparation intended for such use. This includes antibiotics, drugs, mastitis treatments and vaccines in the form of boluses, capsules, feed additives, fluids, pills, powders, ointments, and salves. Farm livestock medicine does not include medicines for work stock, riding horses, or small domestic animals, including dogs and cats. It also does not include vitamins, dewormers, teat dip, udder wash, disinfectants, shampoos, pet foods, flea powder and flea sprays, laboratory equipment used by a veterinarian, bandages, or plaster of paris that is used to set an animal's broken bone.

(i) "Milk house supplies" means items used exclusively in producing and handling milk on dairy farms, including milk filters, soaps, detergents, udder washes and balms, pipeline cleaners, manual cleaners, acid cleaners, disinfectants and sanitizers such as iodine and chlorine, teat dips, teat dilators, paper

towels, insect strips, cloth udder towels, udder sponges, brushes and brooms, window cleaners and water softener salt. The exemption for milk house supplies does not include equipment such as dispensers, jug and barrel pumps, sinks, faucets, washup hoses and nozzles, buckets and pails, milk cans, strainers for milk cans or coolers, and electricity.

SECTION 6. Tax 11.12(4)(b)(intro.) and 3.b. are amended to read:

Tax 11.12(4)(b)(intro.) Section 77.54(3m), Stats., exempts: "The gross receipts from sales of and the storage, use or other consumption of seeds for planting, plants, feed, fertilizer, soil conditioners, animal bedding, sprays, pesticides, fungicides, breeding and other livestock, poultry, farm work stock, baling twine and baling wire, and containers for fruits, vegetables, grain and animal wastes used exclusively in farming, including dairy farming, agriculture, horticulture or floriculture when engaged in by the purchaser or user as a business enterprise." ~~Effective on December 1, 1981 and thereafter, "exclusively"~~ "Exclusively" as used in s. 77.54(3m) and in this section means that the items mentioned in s. 77.54(3m) are used solely in farming to the exclusion of all other uses, except that the sales and use tax exemption for such items will not be invalidated by an infrequent and sporadic use other than in farming.

(4)(b)3.b. "Feed" includes medicated feed or drug carriers purchased for use as an ingredient of medicated feed, the primary purpose of which is the prevention of diseases in livestock or poultry. "Feed" does not include a mixture labeled and sold for specific treatment or cure of a disease. ~~Medicines (including antibiotics) which are administered to animals or poultry directly or as an additive to drinking water are taxable.~~ Feed for farm livestock, poultry and work stock is exempt but feed for pets, such as dogs and cats, is taxable.

Note to Revisor: The "Note" at the end of s. Tax 11.12 should be revised to read as follows:

Note: The interpretations in s. Tax 11.12 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) Chapter 64, Laws of 1971 created s. 77.54(27), Stats., exempting semen, effective July 22, 1971; (b) Bailing wire and twine became exempt under 77.54(3m), Stats., on December 24, 1975 under Chapter 146, Laws of 1975; (c) Chapter 1, Laws of 1979 provided a 6 month exemption under 77.54(30), Stats., each year for electricity for residential use or for use in farming and a 12 month exemption for fuel oil, propane, coal, steam or wood for residential use, and (d) The definition of "feed lot" in sub. (2)(a)2 is effective on December 1, 1981, (e) The definition of "exclusively" in sub. (4)(b)(intro.) is effective October 1, 1989, pursuant to 1989 Wis. Act 31. Prior to October 1, 1989, and on or after December 1, 1981, "exclusively" meant used solely in farming to the exclusion of all other uses, except for infrequent or sporadic use other than farming, (f) Farm livestock medicines and milk house supplies became exempt under s. 77.54(33) and (34), Stats., effective July 1, 1986 pursuant to 1985 Wisconsin Act 29, (g) Animal bedding became exempt under s. 77.54(3m), Stats., effective July 1, 1986 under 1985 Wisconsin Act 29.

SECTION 7. Tax 11.12(4)(b)7 and 8 are renumbered (2)(h) and (e), respectively.

SECTION 8. Tax 11.19 (2)(a) and (b), (3)(title) and (b) and (4)(a) are amended to read:

Tax 11.19(2)(a) Section 77.52(2)(a)11 imposes the sales and use tax on certain services. However, an exemption (~~effective March 1, 1970~~) is provided for the printing or imprinting of tangible personal property furnished by consumers, which property will be subsequently transported outside the state by the consumer for advertising purposes.

(2)(b) Section 77.54(15), Stats., provides an exemption for the sale of newspapers, of periodicals sold by subscription and regularly issued at average intervals not exceeding 3 months, of controlled circulation publications sold to commercial publishers for distribution without charge or mainly without charge or regularly distributed by or on behalf of publishers without charge or mainly without charge to the recipient and of shoppers guides which distribute no less than 48 issues in a 12-month period.

(3)(title) NEWSPAPERS, SHOPPERS GUIDES, CONTROLLED CIRCULATION PUBLICATIONS AND PERIODICALS DEFINED.

(b) Section 77.54(15), Stats., defines a shoppers guide as: "a community publication delivered, or attempted to be delivered, to most of the households in its coverage area without a required subscription fee, which advertises a broad range of products and services offered by several types of businesses and individuals" and it defines a controlled circulation publication as "a publication that has at least 24 pages, is issued at regular intervals not exceeding 3 months, that devotes not more than 75% of its pages to advertising and that is not conducted as an auxiliary to, and essentially for the advancement of, the main business or calling of the person that owns and controls it".

Example: A taxpayer publishes a quarterly publication which it mails to current and prospective customers. The publication contains articles of interest to customers which contain endorsement of the taxpayer's business and products. The publication also contains advertising of the taxpayer's products as well as products of other vendors. This publication is conducted essentially for the advancement of the taxpayer's business and does not qualify as a controlled circulation publication.

(4)(a) ~~Effective-May-21,-1972-printed~~ Printed advertising materials ~~such-as~~ including catalogs and their mailing envelopes may be purchased from Wisconsin or out-of-state suppliers without tax pursuant to s. 77.54(25), Stats., when ~~such~~ those materials are purchased and stored for the purpose of subsequently

transporting the same outside the state by the purchaser for use thereafter solely outside this state. The exemption applies to catalogs designed to be used by a retailer's potential customers.

Note to Revisor: The "Note" at the end of s. Tax 11.19 should be revised to read as follows:

Note: The interpretations in s. Tax 11.19 are effective under the general sales and use tax law on and after September 1, 1969, except; (a) the exemption for printing or imprinting of tangible personal property furnished by customers and used out-of-state in sub. (2)(a) became effective March 1, 1970; (b) the exemption for advertising materials used out-of-state in sub. (4)(a) was effective May 21, 1972; (c) the second class mail standard described in sub. (3) became effective on August 1, 1974; (d) the exemption for sales of shoppers guides became effective July 1, 1978; (e) the exemption for ingredients and components of shoppers guides, newspapers and periodicals described in par. (2)(d) became effective July 2, 1983; (f) the definition of newspaper in par. (3)(a) was added to the law effective July 2, 1983; and the limitation of the periodical exemption to "periodicals sold by subscription" became effective July 2, 1983; (g) a controlled circulation exemption was created by 1985 Wisconsin Act 149, effective September 1, 1983, as reflected in pars. (2)(b) and (3)(b).

SECTION 9. Tax 11.40(1)(a) is amended to read:

Tax 11.40(1)(a) Section 77.54(6)(a) exempts the gross receipts from the sale of and the storage, use or other consumption of "Machines and specific processing equipment and repair parts or replacements thereof, exclusively and directly used by a manufacturer in manufacturing tangible personal property and safety attachments for those machines and equipment." ~~Effective on December 1, 1981 and thereafter, "exclusively"~~ "Exclusively" as used in s. 77.54(6)(a) and in this section means that the machines and specific processing equipment

and repair parts or replacement thereof are used solely by a manufacturer in manufacturing tangible personal property to the exclusion of all other uses, except that the sales and use tax exemption will not be invalidated by an infrequent and sporadic use other than in manufacturing tangible personal property.

Note to Revisor: The "Note" at the end of s. Tax 11.40 should be revised to read:

Note: The interpretations in s. Tax 11.40 are effective under the general sales and use tax law on and after September 1, 1969, except that: (a) the "exclusive" standard in sub. (1)(a) became effective December 1, 1981, and (b) the exemption for "safety attachments" became effective on June 1, 1986, pursuant to 1985 Wisconsin Act 149.

SECTION 10. Tax 11.57(2)(L)1 is amended to read:

Tax 11.57(2)(L)1 Coal, fuel oil, propane, steam, peat, fuel cubes produced from solid waste and wood used for fuel, sold for residential use.

Note to Revisor: The "Note" at the end of s. Tax 11.57 should be revised to read:

Note: The interpretations in s. Tax 11.57 are effective under the general sales and use tax law effective September 1, 1969, except: (a) The exemptions in sub. (2)(L)1, 2 and 3 were created by Chapter 1, Laws of 1979. Sales of coal, fuel oil, propane steam and wood described in sub. (2)(L)1 became exempt July 1, 1979; and the six-month exemption for electricity and natural gas in subs. (2)(L)2 and 3 was effective November 1, 1979, (b) The exemption in sub. (4)(a) for fuel converted to electrical energy, gas or steam by utilities was effective October 1, 1981, pursuant to Chapter 20, Laws of 1981, (c) The exemption, effective April 2, 1986, for peat and fuel cubes produced from solid waste in sub. (2)(L)1 was created by 1985 Wisconsin Act 149.

SECTION 11. Tax 11.61(2)(a) is amended to read:

Tax 11.61(2)(a) Sales to veterinarians of medicines for ~~animals~~ pets and sales of other tangible personal property to be used by or furnished by them in the performance of their professional services to animals shall be subject to the sales and use tax. A veterinarian's purchases of medicines used on farm livestock, not including workstock, are exempt from tax. ~~Prior to June 24, 1974 sales to veterinarians of medicine for animals were taxable if the medicine was to be used or furnished by a veterinarian in the performance of services, but were exempt if they were purchased for resale independent of the performance of such service.~~

Note to Revisor: The "Note" at the end of s. Tax 11.61 should be revised to read:

Note: The interpretations in s. Tax 11.61 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) Chapter 333, Laws of 1973, effective June 24, 1974, provided that a veterinarian is the consumer of all the animal medicines purchased. Prior to June 24, 1974, such purchases were exempt purchases for resale if sold independent of the performance of veterinarian services, (b) purchases of medicines used on farm livestock, but not workstock, became exempt under s. 77.54(33), Stats., pursuant to Chapter 29, Laws of 1985, effective July 1, 1986.

The rules, amendments and repeals contained in this order shall take effect on the first day of the month following publication as provided by s. 227.22, Wis. Stats.

Final Regulatory Flexibility Analysis

The rule order does not have a significant economic impact on a substantial number of small businesses.

Date: April 3, 1990

RPT/M022486A

November 7, 1989

DEPARTMENT OF REVENUE
RECEIVED By [Signature]
 Mark D. Buehler
 Secretary of Revenue
 APR 4 1990
 Revisor of Statutes
 Bureau

FISCAL ESTIMATE

AD-MBA-23 (Rev. 10/86)

1987 Session

LRB or Bill No./Adm. Rule No.
Tax 11
Amendment No. if Applicable

- ORIGINAL
- UPDATED
- CORRECTED
- SUPPLEMENTAL

Subject

Updating Rules to Reflect Changes in Sales and Use Tax Law

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation.

- Increase Existing Appropriation
- Decrease Existing Appropriation
- Create New Appropriation
- Increase Existing Revenues
- Decrease Existing Revenues

- Increase Costs - May Be Possible to Absorb Within Agency's Budget Yes No
- Decrease Costs

Local: No local government costs

- 1. Increase Costs
 - Permissive
 - Mandatory
- 2. Decrease Costs
 - Permissive
 - Mandatory

- 3. Increase Revenues
 - Permissive
 - Mandatory
- 4. Decrease Revenues
 - Permissive
 - Mandatory

5. Types of Local Governmental Units Affected:
- Towns
 - Villages
 - Cities
 - Counties
 - Others _____

Fund Sources Affected

- GPR
- FED
- PRO
- PRS
- SEG
- SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

The proposed rule changes reflect changes made in the sales and use tax law and thus will have no fiscal effect.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)
Wisconsin Department of Revenue
Dennis Collier, 266-9706

Authorized Signature/Telephone No. 266-2700

Robert M. Deuss

Date

1-8-88

FISCAL ESTIMATE WORKSHEET

1987 Session

Detailed Estimate of Annual Fiscal Effect

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.

Amendment No.

AD-MBA-22(Rev. 10/86)

Tax 11

Subject

Updating Rules to Reflect Changes in Sales and Use Tax Law

I. One-time Costs or Revenue Fluctuations for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs: Note: Treat fiscal costs like a "checkbook": increased costs reduce available funds (-); decreased costs increase available funds (+).

Annualized Costs	Annualized fiscal impact on State funds from:	
	Increased Costs	Decreased Costs
A. State Costs by Category		
Salaries and Fringes	\$ -	\$ +
Staff Support Costs	-	+
Other State Costs	-	+
Local Assistance	-	+
Aids to Individuals or Organizations	-	+
TOTAL State Costs by Category	\$ -	\$ +

Annualized Costs	Annualized fiscal impact on State funds from:	
	Increased Costs	Decreased Costs
B. State Costs by Source of Funds		
GPR	\$ -	\$ +
FED	-	+
PRO/PRS	-	+
SEG/SEG-S	-	+

Annualized Costs	Annualized fiscal impact on State funds from:	
	Increased Pos. + ()	Decreased Pos. - ()
C. FTE Position Changes		

Annualized Revenues	Annualized fiscal impact on State funds from:	
	Decreased Rev.	Increased Rev.
III. State Revenues - Complete this only when proposal will increase or decrease state revenues, such as taxes, license fees, etc.		
GPR Taxes	\$ -	\$ +
GPR Earned	-	+
FED	-	+
PRO/PRS	-	+
SEG/SEG-S	-	+
TOTAL State Revenues	\$ -	\$ +

Net Annualized Fiscal Impact on State & Local Funds

State	Annual Increases	Annual Decreases	Local	Annual Increases	Annual Decreases
Total Costs	\$ -	\$ +	Total Costs	\$ -	\$ +
Total Revenues	+	-	Total Revenues	+	-
NET Impact on State Funds	\$ (+) or (-)	None	NET Impact on Local Funds	\$ (+) or (-)	

Agency/Prepared by: (Name & Phone No.)
 Wisconsin Department of Revenue
 Dennis Collier, 266-9706

Authorized Signature/Telephone No. 266-2700

Date
 1-8-88

Alan J. Adams



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466

Tommy G. Thompson
Governor

Mark D. Bugar
Secretary of Revenue

April 3, 1990

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APR 4 1990

Revisor of Statutes
Bureau

Gary L. Poulson
Assistant Revisor
30 West Mifflin Street, Suite 702
Madison, Wisconsin 53703

Re: Clearinghouse Rule 88-24

Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to sales and use taxes.

These materials are filed with you pursuant to s. 227.20 (1), Wis. Stats.

Sincerely,

Mark D. Bugar
Secretary of Revenue

MDB:VLG:1c
LEG/M020750P

Enclosure

cc: Douglas J. LaFollette, Secretary of State
Prentice Hall, Inc.
Commerce Clearinghouse, Inc.

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APR 4 1990

Revisor of Statutes
Bureau



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466

Tommy G. Thompson
Governor

Mark D. Bugar
Secretary of Revenue

April 3, 1990

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APR 3 1990

Revisor of Statutes
Bureau

Douglas LaFollette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, WI 53703

RECEIVED

APR 4 1990

Revisor of Statutes
Bureau

Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 88-24.

These materials are filed with you pursuant to s. 227.20, Wis. Stats.

Sincerely,

Mark D. Bugar
Secretary of Revenue

MDB:VLG:1c
LEG/M020750Q

Enclosure

cc: Revisor of Statutes