

CR 92-158

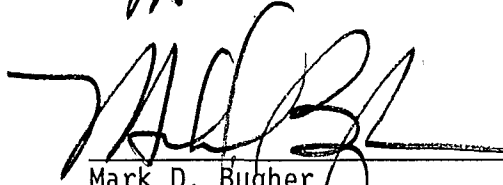
CERTIFICATE

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 taxes was duly approved and adopted by this department on March 3, 1993.

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 March, 1993.

  
\_\_\_\_\_  
Mark D. Bugher  
Secretary of Revenue

MDB:MPW:c11  
CKLEG/1218

**RECEIVED**  
MAR 5 1993  
9:00 am  
Revisor of Statutes  
Bureau

ORDER OF THE DEPARTMENT OF REVENUE  
REPEALING, RENUMBERING, RENUMBERING AND AMENDING, AMENDING, AND CREATING RULES

The Wisconsin Department of Revenue adopts an order to repeal Tax 11.12(5)(d) and 11.49(1)(c)1, 2 and 3; to renumber Tax 11.12(4)(b)9 and 11.49(2)(e), (f), (g), (h) and (i); to renumber and amend Tax 11.49(1)(c)(intro.); to amend Tax 11.12(2)(d), (e) and (i), (3) and (4)(a)(intro.), 3, 5.c, 6 and 7.c and (b)(intro.), 4.a, 5 and 6.c, 11.49(title), (1)(b) and (2)(d) and 11.57(2)(i); and to create Tax 11.12(4)(a)4.(title) and 5.(title) and (b)3.(title) and (7)(title) and 11.49(1)(f) and (2)(e), relating to sales and use taxes.

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Analysis By the Department of Revenue

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

Statutes interpreted: ss. 77.52(2)(a)9 and 10 and (2m)(b) and 77.54(3), (3m), (5), (6)(a) and (c), (9a), (11), (17), (26m), (27), (30), (33) and (34), Stats.

SECTION 1. Tax 11.12(2)(d), (e) and (i) and (3) are revised to conform to Legislative Council Rules Clearinghouse ("Clearinghouse") Standards. Tax 11.12(4)(a)(intro.) and 3 are revised to conform to Clearinghouse Standards and to reflect the amendment of s. 77.54(3)(a), Stats., and the creation of s. 77.54(30)(a)5, Stats., by 1991 Wis. Act 39.

SECTION 2. Tax 11.12(4)(a)4.(title) and 5.(title) are created to conform to Clearinghouse Standards.

SECTION 3. Tax 11.12(4)(a)5.c, 6 and 7.c and (b)(intro.) are revised to conform to Clearinghouse Standards.

SECTION 4. Tax 11.12(4)(b)3.(title) is created to conform to Clearinghouse Standards.

SECTION 5. Tax 11.12(4)(b)4.a, 5 and 6.c are revised to conform to Clearinghouse Standards.

SECTION 6. Tax 11.12(4)(b)9 is renumbered to conform to Clearinghouse Standards. A note is added to reflect the amendment of s. 77.54(3)(a), Stats., and the creation of s. 77.54(30)(a)5, Stats., by 1991 Wis. Act 39.

SECTION 7. Tax 11.12(5)(d) is repealed due to the amendment of s. 77.54(3)(a), Stats., and the creation of s. 77.54(30)(a)5, Stats., by 1991 Wis. Act 39.

SECTION 8. Tax 11.12(7)(title) is created to conform to Clearinghouse Standards.

SECTION 9. Tax 11.49(title) is revised to include s. 77.52(2)(a)9, Stats., regarding parking. Tax 11.49(1)(b) is revised to correctly reflect s. 77.52(2)(a)10, Stats.

SECTION 10. Tax 11.49(1)(c)(intro.) is renumbered due to the repeal of subs. 1, 2 and 3, and it is revised to correctly reflect s. 77.52(2)(a)10, Stats.

SECTION 11. Tax 11.49(1)(c)1, 2 and 3 are repealed, and the information is provided in examples.

SECTION 12. Tax 11.49(1)(f) is created to correctly reflect s. 77.52(2)(a)9, Stats.

SECTION 13. Tax 11.49(2)(d) is revised due to the amendment of s. 77.54(3)(a), Stats., and the creation of s. 77.54(30)(a)5, Stats., by 1991 Wis. Act 39.

SECTION 14. Tax 11.49(2)(e), (f), (g), (h) and (i) are renumbered to allow for the creation and insertion of new paragraph (e).

SECTION 15. Tax 11.49(2)(e) is created due to the amendment of s. 77.54(3)(a), Stats., and the creation of s. 77.54(30)(a)5, Stats., by 1991 Wis. Act 39.

SECTION 16. Tax 11.57(2)(i) is revised due to the amendment of s. 77.54(3)(a), Stats., and the creation of s. 77.54(30)(a)5, Stats., by 1991 Wis. Act 39.

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SECTION 1. Tax 11.12(2)(d), (e) and (i), (3) and (4)(a)(intro.) and 3 are amended to read:

Tax 11.12(2)(d) "Farming" means the business of producing food products or other useful crops by tilling and cultivating the soil or by raising cattle, sheep, llamas, poultry, domesticated rabbits or other animals which produce a food product or which are themselves a food product. In addition, consistent with chs. 29 and 94, Stats., "~~Farming~~ farming" includes raising pheasants, foxes, fitch, nutria, marten, fisher, mink, chinchilla, rabbit, caracul and bees; producing honey products by a beekeeper of 50 or more hives; commercial raising of fish for food; commercial breeding and raising of horses and llamas for sale; and raising ginseng, mushrooms and sod. "Farming" does not include home gardening and other similar noncommercial activities; breeding or raising dogs, cats, other pets or animals intended for use in laboratories; raising earthworms; operating sporting or recreational facilities ~~(e-g-,~~ such as riding stables or shooting preserves); operating

stockyards, slaughterhouses or feed lots as described in par. (g); lumbering and logging, and pulpwood and sawmill operations; milling and grinding grain; and preparing sausage, canned goods, jellies, juices or syrup.

(e) "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 that 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~~ veterinarian, bandages, or plaster of paris that is used to set an animal's broken bone.

(i) "Horticulture" means the business of producing vegetables, vegetable plants, fruits and nursery stock, including the operation of commercial nurseries and orchards, ~~---"Nurseries" do~~ but not include businesses which hold stock for purposes other than propagation or growth. "Horticulture" does not include the business of servicing plants owned by others; the raising of trees as timber; or lumber or sawmill operations.

(3) OBTAINING EXEMPTION CERTIFICATES. A retailer shall have a signed exemption certificate for every exempt sale made to a farmer. The standard "~~Farmer's Exemption Certificate~~ farmer's exemption certificate" (form S-206), provides for continuous use under certain conditions. The certificate shall be used only for categories of items listed on it. Every invoice to which the certificate refers must contain the seller's name, the farmer's name and address, the date of sale and a brief description of the product sold.

(4)(a)(intro.) Section 77.54(3)(a), Stats., exempts: "The gross receipts from the sales of and the storage, use or other consumption of tractors and machines, including accessories, attachments, ~~fuel~~ and parts therefor, used exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture, floriculture, and custom farming services, but excluding automobiles, trucks, and other motor vehicles for highway use; excluding personal property that is attached to, fastened to, connected to or built into real property or that becomes an addition to, component of or capital improvement of real property and excluding tangible personal property used or consumed in the erection of buildings or in the alteration, repair or improvement of real property, regardless of any contribution that ~~the~~ that personal property makes to the production process in that building or real property and regardless of the extent to which that personal property functions as a machine." For purposes of this section:

3. 'Accessories, attachments and parts.' Included within the exemption are accessories, attachments, and parts ~~and fuel~~ for tractors and machines used directly in agriculture. "Accessories" and "attachments" include devices designed to be mounted on a machine or to be pushed or pulled by a machine such as farm wagons and pipes attached to irrigation pumps. A machine "part" means a durable unit of definite, fixed dimensions and includes tractor cabs, oil filters and slow-moving-vehicle signs. Canvas covers and paint for exempt machines are exempt. "Parts" does not include fluids such as antifreeze or lubricants. These are "supplies" rather than "parts" and are not exempt. ~~The exemption for fuel for farm machines does not apply to purchases of electricity or fuel for machines which do not qualify for exemption under s. 77.54(3), Stats.~~

SECTION 2. Tax 11.12(4)(a)4.(title) and 5.(title) are created to read:

Tax 11.12(4)(a)4.(title) 'Machines.'

5.(title) 'Real property improvements.'

SECTION 3. Tax 11.12(4)(a)5.c, 6 and 7.c and (b)(intro.) are amended to read:

Tax 11.12(4)(a)5.c. A person, such as a plumbing contractor, who contracts with a farmer to provide and install a machine permanently into real estate is a consumer of the machine, not a seller. The contractor, not being a farmer, may not furnish a ~~Farmer's-Exemption-Certificate~~ farmer's exemption certificate on the person's purchase of the machine. Being the consumer, the contractor shall pay the sales tax to the supplier or report the use tax on the purchase price directly to the department.

6. 'Motor vehicles.' Specifically excluded from the statutory exemption are "motor vehicles for highway use", including motor trucks, ~~auto-mobiles~~ automobiles, station wagons, buses and ~~motor-cycles~~ motorcycles. "For highway use" means licensed for that use. Sales of parts, supplies and repairs for vehicles for highway use, including nurse tanks and trailers, are also taxable.

7.c. ~~Applicators~~ Non-powered applicators for insecticides (~~non-powered~~), cattle chutes, farrowing crates, feed carts, fire extinguishers, flood gates, non-powered gravity flow feeders (~~non-powered~~), saddles and bridles, incinerators, lawn and garden tractors, portable calf stalls, rope and cable, scales, self-treating stations (or "oilers"), snowmobiles, stationary salt and mineral feeders.

(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." "Exclusively" as used in s. 77.54(3m), Stats., and in this section means that the items mentioned in s. 77.54(3m), Stats., 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. For purposes of this section:

SECTION 4. Tax 11.12(4)(b)3.(title) is created to read:

Tax 11.12(4)(b)3.(title) 'Feed.'

SECTION 5. Tax 11.12(4)(b)4.a, 5 and 6.c are amended to read:

Tax 11.12(4)(b)4.a. "Fertilizer" means any substance containing nitrogen, phosphoric acid, potash or any recognized plant food element or compound which is used primarily for its plant food content to improve the soil's agricultural qualities. "Fertilizer" and "~~soil conditions~~ conditioners" include fertilizer and insecticide combinations, agricultural minerals, carbon dioxide for application to land, urea, sewage sludge, liquid spray mixtures of minerals and plant nutrients, lime, compost, manure, peat moss and soy bean straw.

5. 'Sprays, pesticides and fungicides.' "Sprays", "pesticides" and "fungicides" include disinfectant sprays, fly sprays and preparations used to destroy insects, mites, nematodes, slugs or other invertebrate animals injurious to plants and animals; chemicals used for crop disease, pest and weed control, including insecticides, rodenticides and pesticides used to sanitize and clean dairy equipment. Products used to sanitize dairy equipment are exempt, if they are registered with the U.S. environmental protection agency, or "EPA," as pesticides, advertised and sold as pesticides, and each bottle, can or other container containing the pesticide has an EPA pesticide registration number on it.

6.c. Farmers may purchase animal waste containers ~~without tax~~ or the component parts thereof without tax, by issuing their supplier a properly completed "single purchase" farmer's exemption certificate.

SECTION 6. Tax 11.12(4)(b)9 is renumbered Tax 11.12(4)(b)7.

Note to Revisor: Insert the following Note at the end of 11.49(4):

Note: Section 77.54(30)(a)3, Stats., exempts electricity sold for use in farming, including agriculture, dairy farming, floriculture and horticulture during the months of November through April. Section 77.54(30)(a)5, Stats., exempts fuel sold for use in farming, including agriculture, dairy farming, floriculture and horticulture.

SECTION 7. Tax 11.12(5)(d) is repealed.

SECTION 8. Tax 11.12(7)(title) is created to read:

Tax 11.12(7)(title) TAXABLE SALES.

Note to Revisor: Change Part 1 of the Note at the end of 11.12 to read:

Note: 1) 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) Semen became exempt effective July 22, 1971, pursuant to Chapter 64, Laws of 1971; (b) Baling wire and twine became exempt effective December 24, 1975, pursuant to Chapter 146, Laws of 1975; (c) The exemption for electricity for residential use and use in farming and for fuel oil, propane, coal, steam or wood for residential use became effective July 1, 1979, pursuant to Chapter 1, Laws of 1979; (d) The definition of "feed lot" became effective December 1, 1981; (e) Farm livestock medicine, milk house supplies and animal bedding became exempt effective July 1, 1986, pursuant to 1985 Wis. Act 29; (f) The definition of "exclusively used" became effective October 1, 1989, pursuant to 1989 Wis. Act 31; (g) The farm machinery exemption was revised effective October 1, 1989, pursuant to 1989 Wis. Act 31; and (h) The exemption for farm fuel for items other than machines became effective October 1, 1991, pursuant to 1991 Wis. Act 39.

SECTION 9. Tax 11.49(title) and (1)(b) are amended to read:

Tax 11.49(title) SERVICE STATIONS AND FUEL OIL DEALERS. (ss.

77.52(2)(a)9 and 10 and (2m)(b) and 77.54(3), (5), (9a), (11) and (30), Stats.)

(1)(b) The repair, service, cleaning, painting, ~~and~~ inspection and maintenance of motor vehicles, including the total amount charged for parts and labor and including motor vehicles and truck bodies owned by nonresidents except as provided in sub. (2).



SECTION 10. Tax 11.49(1)(c)(intro.) is renumbered Tax 11.49(1)(c) and amended to read:

Tax 11.49(1)(c) The towing of motor vehicles ~~if the towing is related to the repair, service or maintenance of the vehicle. The following services are not considered taxable towing services:~~

Note to Revisor: Add the following examples after 11.49(1)(c):

Examples: 1) The charge to a customer for towing a vehicle to a repair facility is taxable.

2) The charge to a customer for towing a vehicle from a no parking zone is taxable even though a governmental unit arranged for the towing.

3) The charge to a customer for towing a demolished vehicle to a junkyard is taxable.

4) The charge to a Wisconsin governmental unit for towing is exempt from tax.

5) The charge to a repair facility for towing a vehicle to the facility for repair which will be passed on to the customer is not taxable provided the repair facility gives the towing company a properly completed resale certificate. However, the charge for the towing service to the customer by the repair facility is taxable.

SECTION 11. Tax 11.49(1)(c)1, 2 and 3 are repealed.

SECTION 12. Tax 11.49(1)(f) is created to read:

Tax 11.49(1)(f) Providing parking for motor vehicles. Providing temporary storage of a motor vehicle is considered parking if the vehicle is ready and available for immediate use.

SECTION 13. Tax 11.49(2)(d) is amended to read:

Tax 11.49(2)(d) Sales to farmers of fuel, parts and repairs for tractors or farm machines used directly in farming, but this exemption does not apply if these items are used in motor vehicles for highway use.

SECTION 14. Tax 11.49(2)(e), (f), (g), (h) and (i) are renumbered Tax 11.49(2)(f), (g), (h), (i) and (j).

SECTION 15. Tax 11.49(2)(e) is created to read:

Tax 11.49(2)(e) Sales to farmers of fuel used in farming.

Note to Revisor: Change the Note at the end of 11.49 to read:

Note: The interpretations in s. Tax 11.49 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) Sales of coal, fuel oil, propane, steam and wood used for fuel became exempt July 1, 1979, pursuant to Chapter 1, Laws of 1979; (b) Sales of jet fuel to persons who were not certified or licensed carriers were taxable prior to January 1, 1982; (c) If the excise tax on motor fuel or special fuel is refunded under s. 78.75, Stats., a tax is payable pursuant to 1985 Wis. Act 29, effective September 1, 1985; (d) The repair of motor vehicles used in waste reduction or recycling processes is exempt pursuant to 1983 Wis. Act 426, effective July 1, 1984; (e) The repair of mobile mixing and processing units and the vehicle or trailer on which mounted, as well as parts, accessories, attachments, supplies and materials are exempt pursuant to 1985 Wis. Act 29, effective July 20, 1985; (f) Peat and solid waste fuel cubes sold for residential use are exempt pursuant to 1985 Wis. Act 149, effective April 2, 1986; (g) Wood residue sold for fuel use in a business activity is exempt pursuant to 1987 Wis. Act 27, effective September 1, 1987; (h) Repair to nonresident vehicles not otherwise exempt is exempt pursuant to 1987 Wis. Act 27, effective September 1, 1987; (i) The exemption for fuel used in farming, other than in machines, became effective October 1, 1991, pursuant to 1991 Wis. Act 39; and (j) All towing services became taxable [insert effective date of the rule].

SECTION 16. Tax 11.57(2)(i) is amended to read:

Tax 11.57(2)(i) Sales of gas or other fuel, not including electricity, to farmers ~~if the fuel is used in farm machinery that is exempt under s. Tax 11.12~~ for use in farming.

Note to Revisor: Change the Note at the end of 11.57 to read:

Note: The interpretations in s. Tax 11.57 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) The exemption for sales of coal, fuel oil, propane, steam and wood became effective July 1, 1979, pursuant to Chapter 1, Laws of 1979; (b) The six-month exemption for electricity and gas became effective November 1, 1979, pursuant to Chapter 1, Laws of 1979; (c) The exemption for fuel converted to electrical energy, gas or steam by utilities became effective October 1, 1981, pursuant to Chapter 20, Laws of 1981; (d) The exemption for peat and fuel cubes produced from solid waste became effective April 2, 1986, pursuant to 1985 Wis. Act 149; (e) The exemption for wood residue became effective September 1, 1987, pursuant to 1987 Wis. Act 27; (f) The exemption for component parts of an industrial waste treatment facility became effective July 1, 1989, pursuant to 1983 Wis. Act 426, later clarified effective May 17, 1988, pursuant to 1987 Wis. Act 399; (g) The sale of gas or other fuel used to heat farm buildings, including greenhouses, that are not exempt machinery under s. Tax 11.12 became taxable July 1, 1991; and (h) All fuel used in farming became exempt October 1, 1991, pursuant to 1991 Wis. Act 39.

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The rules contained in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register as provided in s. 227.22(2)(intro.), Stats.

Final Regulatory Flexibility Analysis

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

Dated: March 3, 1993

DEPARTMENT OF REVENUE  
By: [Signature]  
Mark D. Bugher  
Secretary of Revenue

CKLEG/1221

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ORIGINAL  UPDATED  
 CORRECTED  SUPPLEMENTAL

**FISCAL ESTIMATE**

DOA-2048 (R11/90)

**Subject**

Sales and Use Tax Treatment of Towing and Other Rule Changes

**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  Increase Existing Revenues  
 Decrease Existing Appropriation  Decrease Existing Revenues  
 Create New Appropriation

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 \_\_\_\_\_  
 School Districts  VTAE Districts

**Fund Sources Affected**

GPR  FED  PRO  PRS  SEG  SEG-S

**Affected Ch. 20 Appropriations**

**Assumptions Used in Arriving at Fiscal Estimate**

This rule would revise the Department's interpretation of sec. 77.52 (2)(a) 10 to tax all sales of towing services for motor vehicles unless otherwise exempt. Currently, towing is taxable only when related to the repair, service or maintenance of the vehicle. Because data on the sales of towing services for reasons unrelated to repair, service and maintenance are not known, an estimate of the revenue gain from this rule change is not known.

Other revisions in the rule reflect changes in the statutes enacted in 1991 Wisconsin Act 39, clarify the Department's existing interpretation and conform style to Legislative Clearinghouse standards. They 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  
Margaret M. Derus  
*Margaret M Derus*

Date  
3/17/92

**FISCAL ESTIMATE WORKSHEET**

1991 Session

Detailed Estimate of Annual Fiscal Effect  ORIGINAL  UPDATED  
 CORRECTED  SUPPLEMENTAL

LRB or Bill No./Adm. Rule No. Tax 11.49	Amendment No.
--	---------------

Subject

Sales and Use Tax Treatment of Towing and Other Rule Changes

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

II. Annualized Costs:	Annualized Fiscal impact on State funds from:	
	Increased Costs	Decreased Costs
<b>A. State Costs by Category</b>		
State Operations - Salaries and Fringes	\$	\$ -
(FTE Position Changes)	( FTE)	(- FTE)
State Operations - Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
<b>TOTAL State Costs by Category</b>	\$	\$ -
<b>B. State Costs by Source of Funds</b>		
GPR	\$	\$ -
FED		-
PRO/PRS		-
SEG/SEG-S		-
<b>III. State Revenues-</b> Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	<b>Increased Rev.</b>	<b>Decreased Rev.</b>
GPR Taxes	\$ Unknown	\$ -
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
<b>TOTAL State Revenues</b>	\$ Unknown	\$ -

**NET ANNUALIZED FISCAL IMPACT**

STATE

LOCAL

NET CHANGE IN COSTS \$ \_\_\_\_\_ \$ \_\_\_\_\_

NET CHANGE IN REVENUES \$ Unknown + \_\_\_\_\_ \$ Unknown + \_\_\_\_\_

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

Authorized Signature/Telephone No. 266-2700

*Margaret M. Deuss*

Date

3/17/92



State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6468 • FAX 608-266-5718

*Tommy G. Thompson*  
Governor

*Mark D. Bugher*  
Secretary of Revenue

March 4, 1993

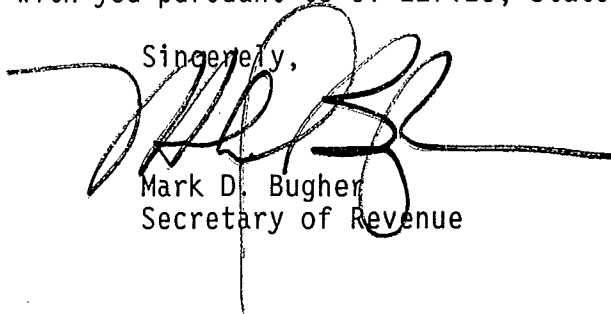
Douglas LaFollette  
Secretary of State  
30 West Mifflin Street, 10th Floor  
Madison, WI 53703

Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 92-158.

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

Sincerely,



Mark D. Bugher  
Secretary of Revenue

MDB:MPW:c11  
CKLEG/1216

Enclosure

cc: Revisor of Statutes

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MAR 5 1993

Revisor of Statutes  
Bureau



State of Wisconsin • DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933 • 608-266-6466 • FAX 608-266-5718

Tommy G. Thompson  
Governor

Mark D. Bugar  
Secretary of Revenue

March 4, 1993

Gary L. Poulson  
Assistant Revisor  
131 West Wilson Street, Suite 800  
Madison, WI 53703-3233

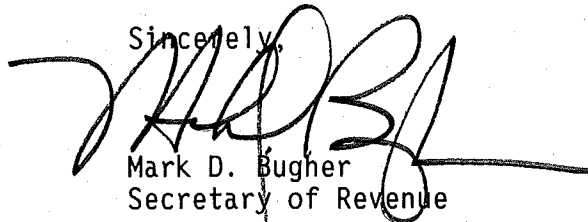
Re: Clearinghouse Rule 92-158

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), Stats. It is imperative that the rules in this order become effective May 1, 1993.

Sincerely,



Mark D. Bugar  
Secretary of Revenue

MDB:MPW:c11  
CKLEG/1217

Enclosure

cc: Douglas J. LaFollette, Secretary of State  
Commerce Clearing House, Inc.  
Research Institute of America, Inc.

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