Notice Of Submittal Of Proposed Rules To Wisconsin Legislative Council Rules Clearinghouse

Revenue

Rule Submittal Date

On October 30, 2018, the Wisconsin Department of Revenue submitted a proposed rule to the Wisconsin Legislative Council Rules Clearinghouse.

The scope statement for this rule, SS 129-17, was approved by the Governor on December 15, 2017, published in Register No. 744B on December 26, 2017, and approved by the Secretary of Revenue on January 8, 2018.

Analysis

The proposed rule establishes criteria applicable to field audits for which an auditor uses a statistical sampling method. The rule also provides that any person with less than \$10,000,000 in annual sales during any year may choose to have the audit conducted using statistical sampling. Finally, the rule specifies the number of transactions necessary to qualify for statistical sampling and the maximum sample size.

Agency Procedure for Promulgation

A public hearing on the proposed rule is required and will be scheduled.

The Office of the Secretary is primarily responsible for the promulgation of the proposed rule.

Contact Information

If you have questions, please contact:

Jen Chadwick
Income, Sales and Excise Tax Division
Telephone: (608) 266-8253
E-mail: jennifer.chadwick@wisconsin.gov