

WISCONSIN LEGISLATIVE COUNCIL STAFF



RULES CLEARINGHOUSE

OCT 04 1999

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CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

CLEARINGHOUSE RULE 99-134

AN ORDER to create Tax 11.96, relating to delivery of an ordinance to adopt or repeal a county or premier resort area tax.

Submitted by **DEPARTMENT OF REVENUE**

09-01-99 RECEIVED BY LEGISLATIVE COUNCIL.

09-28-99 REPORT SENT TO AGENCY.

RNS:WF:jal;rv

LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]

Comment Attached YES NO

2. FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]

Comment Attached YES NO

3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]

Comment Attached YES NO

4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS
[s. 227.15 (2) (e)]

Comment Attached YES NO

5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)]

Comment Attached YES NO

6. POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL
REGULATIONS [s. 227.15 (2) (g)]

Comment Attached YES NO

7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]

Comment Attached YES NO

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CLEARINGHOUSE RULE 99-134

Comments

[NOTE: All citations to "Manual" in the comments below are to the Administrative Rules Procedures Manual, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated September 1998.]

2. Form, Style and Placement in Administrative Code

a. It is suggested that s. Tax 11.96 (1) be deleted from Clearinghouse Rule 99-134. The material in this subsection is explanatory in nature and, if the department considers this information to be necessary, it should be placed in a note to the rule. [See s. 1.09, Manual.]

b. The department should provide a mailing address for the Secretary of Revenue's office in a note in Clearinghouse Rule 99-134.

c. In s. Tax 11.96 (2), "any of the following occur" should replace "the ordinance is." Each of the following paragraphs should begin with "The ordinance is"

**PROPOSED ORDER OF THE DEPARTMENT OF REVENUE
CREATING RULES**

The Wisconsin Department of Revenue proposes an order to create Tax 11.96, relating to delivery of an ordinance to adopt or repeal a county or premier resort area tax.

Analysis by the Department of Revenue

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

Statutes interpreted: ss. 77.70 and 77.9941(1) and (3), Stats.

SECTION 1. Tax 11.96 is created, to set forth Department policy relating to what constitutes timely delivery to the Secretary of Revenue, of an ordinance to adopt or repeal a county sales and use tax or a premier resort area tax.

SECTION 1. Tax 11.96 is created to read:

Tax 11.96 Delivery of ordinance; county and premier resort area tax. (1)

GENERAL. (a) Section 77.70, Stats., which relates to the county sales and use tax, provides, in part, "Any county desiring to impose county sales and use taxes under this subchapter may do so by the adoption of an ordinance.... A certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date.... A certified copy of a repeal ordinance shall be delivered to the secretary of revenue at least 60 days before the effective date of the repeal."

(b) Section 77.9941(1), Stats., which relates to the premier resort area tax, provides, in part, "...The municipality or county shall deliver a certified copy of that ordinance to the secretary of revenue at least 120 days before its effective date."

(c) Section 77.9941(3), Stats., which relates to the premier resort area tax, provides, in part, "...The municipality or county shall deliver a certified copy of the repeal ordinance to the secretary of revenue at least 60 days before its effective date."

(d) This section clarifies requirements for the timely delivery of county sales and use tax and premier resort area tax ordinances to the secretary of revenue.

(a) to (c)
notes

(2) DELIVERY OF ORDINANCE. An ordinance referred to in s. 77.70 or 77.9941(1) or (3), Stats., is timely delivered to the secretary of revenue if, by the prescribed number of days before the effective date, the ordinance is: *any...*

(a) Hand delivered to and received by the secretary of revenue.

(b) Mailed in a properly addressed envelope with the postage duly prepaid, if the envelope is postmarked before midnight and the ordinance is received by the secretary of revenue within 5 days after the prescribed date.

(c) Delivered by a carrier other than the U.S. postal service, and the ordinance is received by the secretary of revenue.

Note: Section Tax 11.96 interprets ss. 77.70 and 77.9941(1) and (3), Stats.

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.

Initial Regulatory Flexibility Analysis

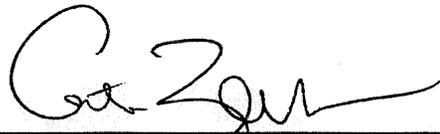
This proposed rule order does not have a significant economic impact on a substantial number of small businesses.

DEPARTMENT OF REVENUE

Dated: _____

Aug 27.19

By: _____



Cate Zeuske
Secretary of Revenue

FISCAL ESTIMATE FORM

1999 Session

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB #

INTRODUCTION #

Admin. Rule # Tax 11.96

Subject

Department of Revenue Policy Regarding Adoption or Repeal of County or Premier Resort Area Tax

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 WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate:

The proposed order updates the Department of Revenue's Administrative Code setting forth Department policy relating to what constitutes timely delivery to the Secretary of Revenue of an ordinance to adopt or repeal a county sales and use tax or a premier resort area tax. The new rule clarifies the Department's current position and policy. This rule change does not have a fiscal effect.

Long-Range Fiscal Implications:

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue John T. Stott, (608) 266-9706	Yeang-Eng Braun <i>Yeang Eng Braun</i> (608) 266-2700	6/23/99



State of Wisconsin • DEPARTMENT OF REVENUE

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Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

December 27, 1999

Honorable Judy Robson
Co-Chair, Joint Committee for Review
of Administrative Rules
Rm 115 South State Capitol
PO Box 7882
Madison WI 53707-7882

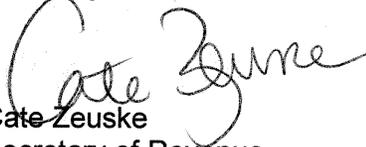
Honorable Glenn Grothman
Co-Chair, Joint Committee for Review
of Administrative Rules
Rm 15 North State Capitol
PO Box 8952
Madison WI 53708

Re: Clearinghouse Rule 99-134

Dear Senator Robson and Representative Grothman:

Copies of Clearinghouse Rule 99-134 in final draft form and the Report to the presiding officers of the State Senate and Assembly required under s. 227.19(2) and (3), Stats., are enclosed.

Sincerely,


Cate Zeuske
Secretary of Revenue

CZ:MPW:cil
e:rules\1196 Committees - JCRAR

Enclosure

cc: Deputy Revisor

DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 99-134
SECTION 227.19(2) AND (3), STATS., REPORT

Need for Proposed Rule

The rule is necessary to set forth Department policy relating to what constitutes timely delivery to the Secretary of Revenue, of an ordinance to adopt or repeal a county sales and use tax or a premier resort area tax.

Public Hearing

A public hearing was not required, pursuant to s. 227.17(2)(e), Stats.

Legislative Council Staff Recommendations

All Legislative council staff recommendations have been incorporated into this proposed rule order, except Comment 2a. Subsection (1) has been redrafted to retain substantive material and delete nonsubstantive material.

Regulatory Flexibility Analysis

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

**PROPOSED ORDER OF THE DEPARTMENT OF REVENUE
CREATING RULES**

The Wisconsin Department of Revenue proposes an order to create Tax 11.96, relating to delivery of an ordinance to adopt or repeal a county or premier resort area tax.

Analysis by the Department of Revenue

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

Statutes interpreted: ss. 77.70 and 77.9941(1) and (3), Stats.

SECTION 1. Tax 11.96 is created, to set forth Department policy relating to what constitutes timely delivery to the Secretary of Revenue, of an ordinance to adopt or repeal a county sales and use tax or a premier resort area tax.

SECTION 1. Tax 11.96 is created to read:

Tax 11.96 **Delivery of ordinance; county and premier resort area tax. (1)**

PURPOSE. This section clarifies requirements for the timely delivery of county sales and use tax and premier resort area tax ordinances to the secretary of revenue.

(2) TIME REQUIREMENT FOR DELIVERY. (a) *Adoption ordinance.* Any Wisconsin county may impose county sales and use taxes and any Wisconsin municipality or county wholly within a premier resort area under s. 66.307, Stats., may impose a premier resort area tax, by adopting an ordinance. Under ss. 77.70 and 77.9941(1), Stats., a certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date.

(b) *Repeal ordinance.* Under ss. 77.70 and 77.9941(3), Stats., a county or municipality described in par (a) may repeal a county sales and use tax or a premier resort area tax by delivering a certified copy of the repeal ordinance to the secretary of revenue at least 60 days before the effective date of the repeal.

Note: An ordinance to adopt or repeal a county sales and use tax or a premier resort area tax should be mailed to Wisconsin Department of Revenue, Office of the Secretary, P.O. Box 8933, Madison, WI 53708-8933 or delivered to 125 South Webster Street, Madison, Wisconsin.

(3) DELIVERY OF ORDINANCE. An ordinance referred to in s. 77.70 or 77.9941(1) or (3), Stats., is timely delivered to the secretary of revenue if, by the prescribed number of days before the effective date, any of the following occur:

(a) The ordinance is hand delivered to and received by the secretary of revenue.

(b) The ordinance is mailed in a properly addressed envelope with the postage duly prepaid, if the envelope is postmarked before midnight and the ordinance is received by the secretary of revenue within 5 days after the prescribed date.

(c) The ordinance is delivered by a carrier other than the U.S. postal service and the ordinance is received by the secretary of revenue.

Note: Section Tax 11.96 interprets ss. 77.70 and 77.9941(1) and (3), Stats.

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.

Initial Regulatory Flexibility Analysis

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

DEPARTMENT OF REVENUE

Dated: 4 Oct '99

By: _____


Cate Zeuske
Secretary of Revenue

FISCAL ESTIMATE FORM

1999 Session

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Long-Range Fiscal Implications:

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue John T. Stott, (608) 266-9706	Yeang-Eng Braun (608) 266-2700 <i>Yeang Eng Braun</i>	6/23/99