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CLEARINGHOUSE RULE 96-075

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 October 1994.]

2. Form, Style and Placement in Administrative Code

SECTION 3 of Clearinghouse Rule 96-075 creates definitions of “automobile fair market value” and “lease value” for purposes of s. Tax 11.83 (8). Because these definitions only relate to sub. (8), they should be placed in that subsection, rather than in sub. (1) of s. Tax 11.83. [See s. 1.01 (7), Manual.]

5. Clarity, Grammar, Punctuation and Use of Plain Language

The first sentence of s. Tax 11.83 (4) (e) states that a corporation, partnership or limited liability company headquartered outside Wisconsin may be a resident of Wisconsin for sales and use tax purposes depending on the amount of sales, employees and property that the entity has in Wisconsin. This statement is vague and does not help taxpayers determine whether they are or are not residents of Wisconsin for purposes of the sales and use tax on motor vehicles. It is suggested that Clearinghouse Rule 96-075 be revised to be more specific about the amount of sales, employees and property in Wisconsin that will result in a determination that a corporation, partnership or limited liability company is a Wisconsin resident for sales and use tax purposes.