

# WISCONSIN LEGISLATIVE COUNCIL STAFF

## *RULES CLEARINGHOUSE*

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## CLEARINGHOUSE RULE 97-053

### 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.]**

#### ***1. Statutory Authority***

By statute, the rule should be promulgated by the Department of Commerce (DOC). See ss. 236.02 (4) and 236.12 (7), Stats. Although, for practical reasons, the Clearinghouse has advised the Department of Revenue to submit the rule under its name and under an existing memorandum of understanding with DOC, no authority is cited supporting the position that a state agency may, through a memorandum of understanding, delegate its statutory rule-making authority to another state agency.

#### ***2. Form, Style and Placement in Administrative Code***

a. See s. 1.02, Manual, regarding the proper format for the introductory clause and placement of the plain language analysis.

b. The department’s analysis fails to indicate which fees have been increased and the amount of the increase.

c. In s. Tax 53.02 (1), the words “Department” and “Revenue” should not be capitalized.

d. In s. Tax 53.02 (2), the parenthetical language should be deleted and replaced by a separate definition: “‘Public dedication’ includes parks, greenways and other similar dedications but does not include streets or easements.”

e. In s. Tax 53.04, there is no need to separate “is” from the reference to “\$50.”

f. In s. Tax 53.06 (2), first sentence, “shall” should be replaced by “may” and, in the second sentence, “shall” should be deleted.