

# WISCONSIN LEGISLATIVE COUNCIL STAFF

## ***RULES CLEARINGHOUSE***

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## **CLEARINGHOUSE RULE 99-011**

### **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 the slash mark be removed from between the words “county” and “stadium” in s. Tax 11.14 (2) (a) 2. In addition, this provision can be clarified by including an appropriate cross-reference to the tax and by a statement as to whether the provision applies to any such tax or only applies to the tax imposed for the construction of Miller Park.

b. In s. Tax 11.14 (3) (b), the fourth sentence either should be contained in a note or should be deleted.

c. In s. Tax 11.53 (5), the phrase “shall be subject” should be replaced by the phrase “are subject.” Also, it appears that the cross-reference should read: “s. 77.52 (19) or 77.58 (1) and (2), Stats.”

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

a. In s. Tax 11.14 (6) (b) (intro.), it appears that a typographical error has occurred; the first occurrence of the word “or” should be replaced by the word “of.”

b. In the new example following s. Tax 11.14 (6), the word “claming” should be replaced by the word “claiming.”

c. It is suggested that the word “nonfixed” in s. Tax 11.53 (1) (a) either be replaced by the word “temporary” or that it be deleted and the phrase “that are not the retailer’s fixed business locations” be placed after the word “locations.”