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CLEARINGHOUSE RULE 00-123

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. In s. Tax 9.69 (2) (a), the material after the statutory citation should be deleted. The statutory reference already includes the material that was added after the statutory citation.
- b. In s. Tax 9.69 (4), the escrow fund referred to should be consistently referred to as the “escrow fund,” rather than the “escrow account.”
- c. To the extent that “any other information the department may deem necessary,” as referenced in s. Tax 9.69 (3) (b) 6., is currently known, it should be placed in the rule. [See also sub. (5) (d).]
- d. In s. Tax 9.69 (5) (intro.), the phrase “all of” should be inserted before the phrase “the following.”
- e. The material in the note to s. Tax 9.69 (6) should be placed in a subsection at the beginning of the rule relating to scope or purpose.

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

In s. Tax 9.69 (2) (f), does the phrase “similar intermediary” refer to both a distributor and a retailer? The sentence structure can be maintained by replacing the phrase “similar

intermediary” with either the phrase “intermediary similar to a distributor or a retailer” or the phrase “intermediary similar to a retailer.”