



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 02-128

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 2002.]

2. Form, Style and Placement in Administrative Code

a. In s. Tax 11.001 (2) (a), the word “are” should be changed to the word “means”. In addition, the last phrase of that provision, which provides “and sales to consumers or retail sales to which either the sales or the use tax applies,” is substantive material and should not be placed in a definitional section of the rule. It should be removed to a separate, substantive provision of the rule.

b. In s. Tax 11.001 (2) (c) (intro.), the second sentence and subs. 1. to 3. appear to be substantive provisions of the rule and, accordingly, should be removed from the definitional portion of the rule and placed in a separate substantive provision of the rule.

c. In s. Tax 11.001 (2) (e), because the provision defines “tax,” the start of the second sentence should be revised so that the phrase “sales or use” is deleted and the term “tax” is placed in quotation marks and begins with a capital letter.

d. The last note being inserted in SECTION 3 of the rule appears to be a substantive requirement. As such, it is not appropriate material for a note and should be placed in a substantive provision of the rule.