

# WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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## **CLEARINGHOUSE RULE 04-049**

## Comments

# [<u>NOTE</u>: All citations to "Manual" in the comments below are to the <u>Administrative Rules Procedures Manual</u>, prepared by the Revisor of Statutes Bureau and the Legislative Council Staff, dated October 2002.]

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

a. The purpose of a plain language analysis is to provide an understandable and objective description of the effect of the rule. While it need not be an exhaustive description of the rule, it should contain sufficient detail to enable the reader to understand the content of the rule and the changes made in existing rules. The plain language analysis of the rule would be more helpful if it provided a bit more detail about the new authorization for electronic funds transfer payments created by the rule. [See s. 1.02 (2) (b), Manual.]

b. The analysis indicates that the department prepared a fiscal estimate regarding the rule. However, no fiscal estimate was submitted with the rule. Section 227.14 (4) (a), Stats., requires the submission of a fiscal estimate when a rule is submitted to the Clearinghouse. [See, also, s. 1.02 (7), Manual.]

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

a. Section Tax 1.12 (4) (a) 12. b. refers to an "initial installment agreement." Does this imply that an installment agreement has been modified or that multiple agreements may exist? The rule should be clarified.

b. Section Tax 1.12 (4) (a) 12. e. relates to the payment history of an account. It does not relate to an "installment agreement," and, therefore, does not appear capable of meeting the condition of the introductory clause. The introduction should be rewritten to read: "Installment agreement payments...if at least one of the following requirements are met.".

c. Should the new note at the end of s. Tax 1.12 (6) also make reference to the registration packet being accessible on the department's website?