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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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### CLEARINGHOUSE RULE 09-063

#### Comments

**[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated September 2008.]**

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

a. In the rule summary, statutory references should be made as described in s. 1.07 (2), Manual. When a statutory reference begins a sentence, “Section” should be used.

b. In s. Comm 100.15 (4) (b), the phrase “also means” should be replaced by the word “includes.”

c. In s. Comm 100.15 (5), does the department intend to depart from the definition of “person” in s. 990.01 (26), Stats.?

d. In s. Comm 100.15 (7), the department defines “tax benefit.” However, the department continues to refer to “tax credit” or “tax credits” for a majority of the rule, using “tax benefit” only sparingly. Once defined, a term should be used consistently throughout the rule.

e. In s. Comm 100.20 (1), the department refers to sub. (2) (a), (b), or (c). Does the department intend that tax credits would be awarded under the section based on compliance with any one of those paragraphs? [See s. 1.03 (2) (h), Manual.] Also, s. Comm 100.20 should be restructured so that sub. (1) becomes an unnumbered introduction that reads: “Per-employee tax credits...and compliance with (any of) (all of) the following:”. The remaining provisions should be renumbered as subs. (1) to (3). Table 100.20 then can be placed at the end of the section.

f. In s. Comm 100.25 (4) (c), the department should provide an exclusive list of family members that meet the definition of “related person.”

g. In s. Comm 100.30 (2), the department defines ineligible training using the word “includes.” The department should exclusively define ineligible training. [See s. 1.01 (7) (c), Manual.]

h. In s. Comm 100.70 (4), the department refers to the “release” of tax credits. It appears that the department should refer to “certification” or “allocation” as used in subs. (1), (2), and (5).

i. In s. Comm 100.70 (5), the department should not refer to “department of commerce.” Section Comm 100.10 (3) states that “department” means the Department of Commerce.

#### **4. Adequacy of References to Related Statutes, Rules and Forms**

Section Comm 100.70 (5) (b) refers to a form prescribed by the department. The requirements of s. 227.14 (3), Stats., should be met. Also, with reference to the form mentioned in s. Comm 100.70 (1) (a), why is the form apparently not available online?

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

a. In Table Comm 100.20, the department refers to tax credits “up to” a dollar amount per job. Under what conditions will full or partial credits be available? (See also, ss. Comm 100.25 (7), 100.30 (4), Table Comm 100.35, and 100.45 (1).)

b. In s. Comm 100.25 (1) (a), how does the department intend to differentiate between “normal capital expenditures” and extraordinary expenditures?

c. In s. Comm 100.25 (4) (c), what is the meaning of the phrase “controlled group of corporations”?

d. In s. Comm 100.30, does the definition of “eligible training” in sub. (1) contradict the exclusion of “routine training” in sub. (3) (c)?

e. In s. Comm 100.35 (1), the third sentence should begin with the phrase “‘corporate headquarters’ is the location.” Also, it appears that the phrase “or services” should be inserted after the word “functions” in the third sentence. Finally, what is the meaning of the term “major operations”?

f. In s. Comm 100.45 (1), a cross-reference should be inserted to indicate where the “normal allocation level” can be found. In sub. (2) (a), a comma should be inserted after the first occurrence of the phrase “targeted group.”

g. In s. Comm 100.55 (3), what is the meaning of the term “affiliated organization”?