



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

CLEARINGHOUSE RULE 10-001

AN ORDER to repeal Tax 2.39 (6) (c) 1. to 4., 7. and 8., 2.49 (3) (c), 2.495 (3) (c), and 2.502 (2) (d) and (f); to renumber Tax 2.39 (6) (c) 6. (intro.) and a. to c., 2.475 (1) (a) and (b), 2.49 (3) (d), 2.495 (3) (d), 2.50 (2) (a) to (d), and 2.505 (1) to (3); to renumber and amend Tax 2.39 (6) (c) 5. and 6. d. and 2.502 (2) (e); to amend Tax 2.39 (1), (2) (b) and (d), (3) (d) and (e), and (6) (b) 1. d., 2. (intro.), 3. b. and 4. b. and (c) (title), 2.47 (title) and (2) (title) and (intro.), 2.475 (title), (2) (intro.), and (4), 2.48 (title) and (1), 2.49 (1), (2) (h), (3) (intro.), and (4) (intro.), (z) 1., (zm), and (zs), 2.495 (1), (3) (intro.), and (4) (intro.) and (h), 2.50 (1) and (3) (intro.), 2.502 (1) and (3), and 2.505 (intro.); to repeal and recreate Tax 2.46, 2.47 (1), and 2.82; and to create Tax 2.39 (2) (ag), (ar), and (cm) and (6) (b) 5. and (d) to (i), 2.47 (intro.), 2.475 (intro.) and (1) (a), 2.48 (1) (am), 2.49 (2) (dm), (fm), (g) 16. and 17., and (hm) and (3) (d), 2.495 (2) (em) and (3) (d), 2.50 (2) (a), 2.502 (2) (am) and (e), (4), and (5), and 2.505 (1), relating to apportionment and nexus.

Submitted by **DEPARTMENT OF REVENUE**

01-08-2010 RECEIVED BY LEGISLATIVE COUNCIL.

02-04-2010 REPORT SENT TO AGENCY.

RS:SG

LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]

Comment Attached YES NO

2. FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]

Comment Attached YES NO

3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]

Comment Attached YES NO

4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS
[s. 227.15 (2) (e)]

Comment Attached YES NO

5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)]

Comment Attached YES NO

6. POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL
REGULATIONS [s. 227.15 (2) (g)]

Comment Attached YES NO

7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]

Comment Attached YES NO