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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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### CLEARINGHOUSE RULE 10-095

#### 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 preface comparison of rules in adjacent states, information concerning the rules in Minnesota and Michigan should be added.

b. In s. Tax 2.105 (2), “Stats.” should be added after “s. 71.255 (1) (a).” The same problem occurs in sub. (3) (a) and ss. Tax 2.105 (4) (a) (intro.) and (b) and 3.01 (2) (b). The entire rule should be checked for this problem

c. In s. Tax 3.01 (2), an introduction should be added reading: “In this section.”

d. In s. Tax 3.01 (2) (a), “is term used to refer to” should be changed to “means.” In sub. (2) (e), the phrase “same meaning as” should be replaced by the phrase “meaning given.” In sub. (2) (n), “refers to” should be changed to “means.”

e. Section Tax 3.01 (3) (e) 1. m. should be rewritten to read: “Activities similar to those described in this subd. 1. a. to L.”. In sub. (3) (f) 1. (intro.), it appears that the phrase “In this subsection” or “In this paragraph” should be inserted before the defined term “intangible expenses.”

f. In s. Tax 3.01 (4) (c) 10. (intro.), it appears that the phrase “any of the following” should be inserted after the word “include.”

g. In s. Tax 3.02 (2), it appears that the word “para-mutual” should be replaced by the word “pari-mutuel.”

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

a. In s. Tax 1.12 (4) (a) 1., the term “combined group” is used but is not defined in the rule. A definition of “combined group,” as provided in s. 71.255 (1) (a), Stats., should be added to SECTION 1 of the rule.

b. In s. Tax 2.03 (1), “official” should be deleted and sub (3) (c) should conclude with a period.

c. The note to s. Tax 2.04 (2) (d) states that forms not required to be filed electronically may be delivered in person to the department. Presumably, the use of the word “electronically” includes the use of a fax. The rule distinguishes between email and a fax in various places.

d. In s. Tax 3.01 (3) (e) 2., it is unclear why this provision is included if the “list of activities subject to this paragraph” is provided under sub. (3) (e) 1.

e. In s. Tax 3.01 (4) (c) 8., a note should be added that describes how to obtain a copy of the “Financial Accounting Standards Board Interpretation 48.”

f. In s. Tax 3.01 (4) (e) 6., the title should begin with a capital letter and the rest of the title should be shown in lower case.

g. In the example following s. Tax 3.02 (2), the word “a” should be inserted before the phrase “taxable year” in the fourth sentence.