



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 12-011

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 November 2011.]

2. Form, Style and Placement in Administrative Code

- a. SECTIONS 6, 14, and 17. The sentences should end with periods.
- b. SECTION 10. The rule amends s. Tax 2.96 (2) (c) and (3) (b) to replace references to “recycling surcharge” with “economic development surcharge”, but fails to replace the reference to “recycling surcharge” that appears within s. Tax 2.96 (3) (a).
- c. SECTION 15. The section renumbers s. Tax 3.095 (4) (a) 10. and 11. as s. Tax 3.095 (4) (a) 9. and 10. Renumbering of rule divisions should generally be avoided to allow a reader to more easily trace the history of a particular rule. [See s. 1.03 (5), Manual.]

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

- a. Plain Language Analysis. Throughout the rule summary, the department should use the references specified in s. 1.07 (2), Manual. For example, except when beginning a sentence, “section” should be abbreviated as “s.” rather than “sec.”
- b. Plain Language Analysis. The plain language analysis should note changes to s. Tax 2.32 (2) (a) 1. and 7., (d) 1. and 3. to 6., (e) 1., (g) 1. and 2., and (h) 1. These provisions are amended to reflect differences between 1999 IRS forms and 2011 IRS forms.