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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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### CLEARINGHOUSE RULE 16-053

#### 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 December 2014.]**

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

a. In SECTION 30, the department should consider revising how it has structured s. Tax 11.63 (3). Proposed s. Tax 11.63 (3) (intro.) provides an introductory statement that does not appropriately apply to s. Tax 11.63 (3) (c) or (d). Paragraphs (c) and (d) provide additional detail on what is included and excluded from s. Tax 11.63 (3) (b), rather than providing separate categories that are covered by the introductory statement.

b. In the proposed rule, “SECTION 42” is used twice.

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

a. In SECTION 22, the department should reconsider its decision to use the definition of “storage” from s. 77.51 (18), Stats., to define “stored” in proposed s. Tax 11.56 (9) (a) 6. Because “storage” and “stored” are different parts of speech, they cannot be used interchangeably in this context, which leads to a lack of clarity.

b. In SECTION 22, the department should reconsider its decision to use the definition of “use” from s. 77.51 (22), Stats., to define “used” in proposed s. Tax 11.56 (9) (a) 8. Because “use” and “used” are different parts of speech, they cannot be used interchangeably in this context, which leads to a lack of clarity.

c. In SECTION 33, the department should consider revising the wording of proposed s. Tax 11.68 (4) (h) to clarify under what circumstances sales and use tax do not apply to purchases made by contractors and subcontractors.

d. In SECTION 42 (second occurrence), the department should consider clarifying in proposed s. Tax 11.84 (3) (c) 2. that “parts used to modify or repair aircraft” include parts that replace parts used in the original construction of an aircraft.