



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 16-065

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.]

1. Statutory Authority

As currently drafted, the proposed rule refers to the prescription of an HTML format and contemplates future amendment of filing format requirements due to changes in technology. [See, also, comment 2. b., below.] Is it the department’s interpretation that such prescription or amendment of format requirements may take place without future rule-making? If so, the department should explain its authority for such a process, in relation to the statutory directives to designate the format for annual reports by rule. [See ss. 60.85 (6) (f) 1., 66.1105 (6m) (d) 1., and 66.1106 (10m), Stats.] Does the current proposed language create a conflict with the department’s authority, to the extent that it would effectively repeal any obligation of the department to act by rule going forward?

2. Form, Style and Placement in Administrative Code

a. The treatment clause of SECTION 1 states that the proposed rule creates both ss. Tax 12.60 and 12.65. However, only s. Tax 12.60 is created by the rule. The citation to s. Tax 12.65 should be deleted.

b. The rule states that a tax incremental district annual report must be filed on the department’s website using “the prescribed hypertext markup language, HMTL, format.” What is the department’s prescribed HTML format and where is it going to be prescribed? The department should consider clarifying what HTML format is prescribed and where to find this information. The department should also consider whether reference to its website address or other specific filing instructions might be useful information to include in either the rule text or a Note. [s. 1.09, Manual.]