

WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 19-030

Comments

[<u>NOTE</u>: All citations to "Manual" in the comments below are to the <u>Administrative Rules Procedures Manual</u>, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated December 2014.]

2. Form, Style and Placement in Administrative Code

a. In the rule caption's enumeration of provisions treated, the department should remove references to ss. Tax 12.055 and 12.06 because those provisions are not amended by the proposed rule. Further, the department should specifically identify the subsections, paragraphs, subdivisions, and subdivision paragraphs that are affected by the proposed rule. [See, for example, s. 1.02 (1) (Example), Manual.]

b. In the rule summary's listing of statutory authority, the reference to "et seq." should be revised to "and (6)", in order to be more precise. [s. 1.02 (2m) (a), Manual.]

c. In the rule summary's explanation of agency authority, the abbreviation "ss." should be changed to "s.".

d. The department may combine SECTIONS 1 and 2 of the proposed rule into one SECTION and may combine SECTIONS 3 to 5 into one SECTION. When two or more subsections, paragraphs, subdivisions, or subdivision paragraphs of the same rule section are affected by the same treatment, they may be included in the same SECTION even though there are unaffected subunits intervening. [s. 1.04 (2) (a) 4., Manual.]

e. As the department is already amending s. Tax 12.05 (3) (a) in the proposed rule, the department could also consider amending the format at the end of the sentence to conform to current style. In particular, the semicolon and word "or" could be revised to a period. [s. 1.03 (4), Manual.]

f. In s. Tax 12.065 (1) (L), the designation for the paragraph should be shown with the capital letter "L", rather than a small "I". [s. 1.03 (2) (d), Manual.]

g. In the treatment clause for SECTION 4 of the proposed rule, the designation "(intro.)" should be inserted after the reference to par. (f). [s. 1.03 (3), Manual.]

h. In s. Tax 12.065 (2) (d), the word "thirty" should be revised to the Arabic numeral "30". The same comment applies to the word "thirty" in s. Tax 12.065 (5) (b) 6., and to the word "five" in s. Tax 12.07 (2) (b). [s. 1.01 (5), Manual.]

i. In s. Tax 12.065 (5) (b) 1. 4. b., the department should strikethrough the word "deal" and, immediately following that word, insert the underscored word "deals". When a single word is amended, the existing word should be stricken in its entirety and the new word should be inserted and underscored immediately after. [s. 1.06 (2), Manual.]

j. The department may delete SECTIONS 8 and 9 of the proposed rule. While fiscal estimates and economic impact analyses must be included with the proposed rule, they do not need to be identified in standalone SECTIONS of a rulemaking order.

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

In s. Tax 12.065 (2) (d) and (5) (b) 4. b. and 6., the department proposes to modify the necessary minimum duration of an approved continuing education program from 2.5 hours to 30 minutes and replaces references to "hours" with general references to "time". However, an "hour" is a defined term under the existing rule, generally meaning 50 minutes of instruction. The department is not proposing to modify the definition of "hour" nor is it proposing to modify the existing requirement under s. Tax 12.065 (2) (f), that minimum hours of continuing education be completed for the maintenance of certification. With that in mind, the department could consider the following:

- (a) Whether the change from 2.5 hours to 30 minutes should instead be to 0.5 hours or to 25 minutes.
- (b) Whether it is necessary to replace the references to "hours" with general references to "time", when it appears that the rule will otherwise continue to measure continuing education in units called "hours".