



# Wisconsin Legislative Council

## RULES CLEARINGHOUSE

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### CLEARINGHOUSE REPORT TO AGENCY

[THIS REPORT HAS BEEN PREPARED PURSUANT TO S. 227.15, STATS. THIS IS A REPORT ON A RULE AS ORIGINALLY PROPOSED BY THE AGENCY; THE REPORT MAY NOT REFLECT THE FINAL CONTENT OF THE RULE IN FINAL DRAFT FORM AS IT WILL BE SUBMITTED TO THE LEGISLATURE. THIS REPORT CONSTITUTES A REVIEW OF, BUT NOT APPROVAL OR DISAPPROVAL OF, THE SUBSTANTIVE CONTENT AND TECHNICAL ACCURACY OF THE RULE.]

#### CLEARINGHOUSE RULE **21-085**

AN ORDER to repeal Tax 1.11 (3) (f) 2. c. and (4) (b), 2.07 (2) (d) and (e) (Note), 2.105 (6) (b) and (Example), 2.12 (5) (b), 2.88 (5) (Note 2) and (Note 3), 2.956, 2.98 (2) (b) (Note 1), (Note 2), and (Note 3), 3.096 (3) (Note 1) and (Note 2), 4.001 (2) (b), 7.001 (2) (b), 8.001 (2) (b), 9.001 (2) (b), and 14.05 (8) (b) (Example); to renumber and amend Tax 1.11 (3) (d) 2.; to amend Tax 1.10 (title), 1.11 (2), (3) (g) 1., (4) (c), and (5) (b), 1.13 (1) (b), 2.04 (2) (intro), 2.10 (1), 2.105 (4) (a) 1. f. (Note), (5) (c) 4. (Example 1) and (Example 2), and (6) (a) (Example), 2.12 (4) (b) 2. (Example 1), (Example 2), and (Example 3) and 3. a. (Example 1), (Example 2), (Example 3), (Example 4), and (Example 5) and (5) (a) and (c), 2.89 (8) (b) 3. (Note), 2.955 (5) (Example), 4.001 (2) (a) (intro), 4.75 (3) (a) 2. and (Note), 7.001 (2) (a) (intro), 7.01 (1), 7.21, 8.001 (2) (a) (intro), 8.22 (2) and (3), 9.001 (2) (a) (intro), 14.01 (5) (a) 2. (Example) and (b) (Example) and (7) (b) (Example), 14.02 (9) (Example), and 14.04 (3) (e) (Example); and to create Tax 1.11 (3) (d) 2. and a., 3., 4., and 5., relating to income and franchise tax provisions.

Submitted by **DEPARTMENT OF REVENUE**

10-20-2021 RECEIVED BY LEGISLATIVE COUNCIL.

11-05-2021 REPORT SENT TO AGENCY.

SG:DWS

**LEGISLATIVE COUNCIL RULES CLEARINGHOUSE REPORT**

This rule has been reviewed by the Rules Clearinghouse. Based on that review, comments are reported as noted below:

1. STATUTORY AUTHORITY [s. 227.15 (2) (a)]

Comment Attached YES  NO

2. FORM, STYLE AND PLACEMENT IN ADMINISTRATIVE CODE [s. 227.15 (2) (c)]

Comment Attached YES  NO

3. CONFLICT WITH OR DUPLICATION OF EXISTING RULES [s. 227.15 (2) (d)]

Comment Attached YES  NO

4. ADEQUACY OF REFERENCES TO RELATED STATUTES, RULES AND FORMS  
[s. 227.15 (2) (e)]

Comment Attached YES  NO

5. CLARITY, GRAMMAR, PUNCTUATION AND USE OF PLAIN LANGUAGE [s. 227.15 (2) (f)]

Comment Attached YES  NO

6. POTENTIAL CONFLICTS WITH, AND COMPARABILITY TO, RELATED FEDERAL  
REGULATIONS [s. 227.15 (2) (g)]

Comment Attached YES  NO

7. COMPLIANCE WITH PERMIT ACTION DEADLINE REQUIREMENTS [s. 227.15 (2) (h)]

Comment Attached YES  NO