



# Wisconsin Legislative Council

## RULES CLEARINGHOUSE

**Scott Grosz**  
Clearinghouse Director

**Anne Sappenfield**  
Legislative Council Director

**Margit Kelley**  
Clearinghouse Assistant Director

### 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 **22-044**

AN ORDER to repeal Tax 2.99, 4.53 (3) (Note 1), 4.54 (3) (b), 11.001 (2) (d), 11.63 (c) 1. and 2., 11.66 (3) (c), 11.67 (3) (e) 2. (Note), and 11.68 (4) (fm); to consolidate, renumber, and amend Tax 4.54 (3) (intro.) and (a); to amend Tax 1.06, 1.13 (1) (b), 2.085 (3), 2.67 (2) (c) 4., 2.92 (2), 4.001 (2) (c) 1. (Note), 4.54 (2) (c), 7.001 (2) (c) 1. (Note), 8.001 (2) (c) 1. (Note), 8.03 (2) (Note), 9.001 (2) (c) 1. (Note), 9.70 (Title), (1), and (3) (a), (c), (d), (e), and (f), 11.001 (1) and (2) (e), 11.32 (4) (a) 2., 11.63 (2) (c), 11.66 (3) (intro.) and (d), 11.68 (13) (Title), (a), (c), (d), and (e), 11.84 (1) (c), and 14.03 (4) (b) 3. e.; to repeal and recreate Tax 2.085 (1) and 2.92 (1); and to create Tax 2.02 (11) (a) (Note) and 9.70 (2) (e), relating to income, franchise, excise, sales, and use tax provisions and affecting small business.

Submitted by **DEPARTMENT OF REVENUE**

04-29-2022 RECEIVED BY LEGISLATIVE COUNCIL.

05-16-2022 REPORT SENT TO AGENCY.

MSK: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