#### **DEPARTMENT OF REVENUE**

#### **CLEARINGHOUSE RULE NUMBER 07-091**

# SECTION 227.19(2) AND (3), STATS., REPORT

# **Basis and Purpose of the Proposed Rule**

The rule is necessary to prescribe the method to be used for apportioning the apportionable income of interstate professional sports clubs.

# **Public Hearing**

A public hearing was held on December 10, 2007. No testimony was offered at the hearing.

# **Legislative Council Staff Recommendations**

The Legislative Council staff had no recommendations concerning the proposed rule order.

#### **Regulatory Flexibility Analysis**

The proposed rule order does not have a significant economic impact on a substantial number of small businesses.

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