



**Report From Agency**

**State of Wisconsin \ Department of Commerce**

# **RULES IN FINAL DRAFT FORM**

**Rule No.:** Chapter Comm 130

**Relating** Manufacturing Investment Credit  
**to:** \_\_\_\_\_

**Clearinghouse Rule** 07-101

**No.:**

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# RULE REPORT

## Department of Commerce

Clearinghouse Rule No.: 07-101

Rule No.: Chapter Comm 130

Relating to: Manufacturing Investment Credit

*Contact person for substantive questions:*

*Contact person for internal processing:*

Name: Sam Rockweiler

Name: (same)

Title: Code Development Consultant

Title:

Telephone Number: 266-0797

Telephone Number:

1. Basis and purpose of the proposed rule.

As required by section 24 of 2003 Wisconsin Act 99, these proposed rules would establish procedures for certifying businesses as eligible to claim tax credits for fuel and electricity used in manufacturing, under sections 71.07 (3t), 71.28 (3t), and 71.47 (3t) of the Statutes.

2. How the proposed rule advances relevant statutory goals or purposes.

The rules are consistent with the criteria in 2003 Wisconsin Act 99 that are intended to assist the manufacturers which are eligible for the tax benefits created by the Act.

3. Changes to the rule analysis or fiscal estimate that was prepared for public hearing.

No changes were made to the rule analysis or fiscal estimate.

COM-10550 (R.02/04)

# FINAL REGULATORY FLEXIBILITY ANALYSIS

## Department of Commerce

CLEARINGHOUSE RULE NO.: 07-101

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RELATING TO: Manufacturing Investment Credit

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Final regulatory flexibility analysis not required. (Statement of determination required.)

1. Reason for including or failing to include the following methods for reducing impact of the rule on small businesses: Less stringent compliance or reporting requirements; less stringent schedules or deadlines for compliance or reporting requirements; simplification of compliance or reporting requirements; establishment of performance standards to replace design or operational standards; exemption from any or all requirements.

Less stringent application and compliance requirements are not proposed because section 560.28 (2) of the Statutes establishes uniform eligibility criteria for becoming certified as eligible to claim the manufacturing investment tax credits.

2. Issues raised by small businesses during hearings, changes in proposed rules as a result of comments by small businesses and reasons for rejecting any alternatives suggested by small businesses.

The Hearing comments included recommendations to develop an appeal process, and to develop guidance on how certification would occur in situations where there was a change in corporate ownership or structure during the 2003-2006 time period. The rules were not changed in response to these comments because the prevailing legislation – 2003 Wisconsin Act 99 – does not accommodate these options.

COM-10538 (N.03/97)

***(Continued on reverse side)***

3. Nature and estimated cost of preparation of any reports by small businesses.

No reports are newly required by the proposed rules.

4. Nature and estimated cost of other measures and investments required of small businesses.

No other measures and investments are newly required by the proposed rules.

5. Additional cost to agency of administering or enforcing a rule which includes any of the methods in 1. for reducing impact on small businesses.

None of the methods listed in 1. for reducing small-business impacts are included in the proposed rules.

6. Impact on public health, safety and welfare caused by including any of the methods in 1. for reducing impact on small businesses.

None of the methods listed in 1. for reducing small-business impacts are included in the proposed rules.

# RESPONSE TO LEGISLATIVE COUNCIL CLEARINGHOUSE REPORT

## Department of Commerce

CLEARINGHOUSE RULE NO.: 07-101

RULE NO.: Chapter Comm 130

RELATING TO: Manufacturing Investment Credit

Agency contact person for substantive questions.

Name: Sam Rockweiler

Title: Code Development Consultant

Telephone No. 266-0797

Legislative Council report recommendations accepted in whole.

Yes

No

1. Review of statutory authority [s. 227.15(2)(a)]

a.  Accepted

b.  Accepted in part

c.  Rejected

d.  Comments attached

2. Review of rules for form, style and placement in administrative code [s. 227.15(2)(c)]

a.  Accepted

b.  Accepted in part

c.  Rejected

d.  Comments attached

*(Continued on reverse*

*side)*



3. Review rules for conflict with or duplication of existing rules [s. 227.15(2)(d)]
- a.  Accepted
  - b.  Accepted in part
  - c.  Rejected
  - d.  Comments attached
4. Review rules for adequate references to related statutes, rules and forms [s. 227.15(2)(e)]
- a.  Accepted
  - b.  Accepted in part
  - c.  Rejected
  - d.  Comments attached
5. Review language of rules for clarity, grammar, punctuation and plainness [s. 227.15(2)(f)]
- a.  Accepted
  - b.  Accepted in part
  - c.  Rejected
  - d.  Comments attached
6. Review rules for potential conflicts with, and comparability to, related federal regulations [s. 227.15(2)(g)]
- a.  Accepted
  - b.  Accepted in part
  - c.  Rejected
  - d.  Comments attached
7. Review rules for permit action deadline [s. 227.15(2)(h)]
- a.  Accepted
  - b.  Accepted in part
  - c.  Rejected
  - d.  Comments attached