



State of Wisconsin • DEPARTMENT OF REVENUE

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Scott Walker
Governor

Richard G. Chandler
Secretary of Revenue

April 22, 2013

Honorable Michael Ellis
President State Senate
Room 220 South State Capitol
PO Box 7882
Madison WI 53707-7882

Honorable Robin Vos
Speaker State Assembly
Room 211 West State Capitol
PO Box 8953
Madison WI 53708-8953

Re: Clearinghouse Rule 13-012

Dear Senator Ellis and Representative Vos:

This is to notify you that the proposed rule order relating to general provisions of income taxation and sales and use tax is in final draft form. The proposed rule order and Notice of Hearing were published in the Wisconsin Administrative Register on March 14, 2013. A public hearing was held on April 1, 2013.

Copies of the proposed rule order and Report are enclosed. A brief summary of the proposed rule order follows:

Summary of Proposed Rule Order

The proposed rule makes the following changes:

- Amends s. Tax 1.11 (4) (d) to reflect the Lottery Board no longer exists and the lottery is instead a division of the department.
- Amends s. Tax 2.085 (1), (2), and (3) to reflect a change in the process used to claim a refund on behalf of a deceased taxpayer.
- Adds a note to s. Tax 2.50 (1) explaining that a public utility that is a corporation may be in a combined group.
- Repeals s. Tax 2.90 (6) to reflect retirement pay or pension are not part of the statutory definition of "wages" for withholding purposes.
- Repeals s. Tax 2.97, which is out-of-date and thus obsolete.
- Amends s. Tax 2.98 (1) (b) to update a reference to the Internal Revenue Code.
- Revises s. Tax 2.98 (Note 2) to remove out-of-date statutory references and otherwise provide clarity.
- Amends ss. Tax 11.04 (1), 11.05 (4) (a), and 11.49 (2) (b) to reflect the addition of the Wisconsin Economic Development Corporation as an exempt entity (2011 Wisconsin Act 7).

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- Amends s. Tax 11.70 (2) (e) to correct a grammatical error.

Sincerely,

Richard G. Chandler
Secretary of Revenue

RGC:DSK
e:rules\SBRRB Committees – President Speaker

Enclosure