

**Report From Agency**  
**DEPARTMENT OF REVENUE**  
**CLEARINGHOUSE RULE NUMBER 19-112**  
**SECTION 227.19(2) AND (3), STATS., REPORT**

**Basis and Purpose of the Proposed Rule**

2003 Wisconsin Act 99, 2009 Wisconsin Act 2, 2013 Wisconsin Act 20, and 2015 Wisconsin Acts 55, 60, 126, 170, 251, 361, and 364 have made numerous changes to Wisconsin's sales and use tax laws. The department has created this proposed rule order to reflect these statutory changes, as well as provide needed clarification and correction for the following provisions:

- Diplomatic exemption
- Exemption certificate requirements
- Video service franchise fees

**Public Hearing**

A public hearing was held on September 20, 2019. No one appeared at the hearing.

No public comments to the proposed rule order were received.

**Legislative Council Staff Recommendations**

The Legislative Council staff recommendations have been incorporated in the proposed rule order.

**Regulatory Flexibility Analysis**

The proposed rule order does not affect small businesses.