

Report From Agency
DEPARTMENT OF REVENUE
CLEARINGHOUSE RULE NUMBER 19-113
SECTION 227.19(2) AND (3), STATS., REPORT

Basis and Purpose of the Proposed Rule

Section Tax 11.20(4), Wis. Adm. Code, requires a person in the business of raising animals to collect evidence from each customer showing the customer is a department-certified biotechnology business. This requirement has shown itself to be burdensome for businesses.

The rule is being updated to create an exception to this requirement. The exception allows the person in the business of raising animals to treat a customer, other than a university or government unit, as a biotechnology business if the person obtains an exemption certificate from the customer indicating the customer will use the animals exclusively and directly in qualified research or manufacturing, subject to the department verifying/certifying that the customer actually meets the requirements in current s. Tax 11.20(4), Wis. Adm. Code.

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 was submitted to the Small Business Regulatory Review Board on August 16, 2019. No regulatory flexibility analysis was received.