

Filed March 16, 1966

9:10 am

TAX 2

STATE OF WISCONSIN)
) ss
DEPARTMENT OF TAXATION)

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, JAMES R. MORGAN, Commissioner of Taxation for the State of Wisconsin and custodian of the official records of said department do hereby certify that the annexed Rule TAX 2.47 (relating to apportionment of net business income for Wisconsin franchise and income tax purposes of corporations and other persons or entities engaged primarily in trucking, whose business, in whole or in part, is interstate in character) was duly approved and adopted by me as Commissioner of Taxation on March 15, 1966, effective on the first day of the month following its publication in the Wisconsin Administrative Register, pursuant to Section 227.026(1) of the statutes.

I further certify that said copy has been compared by me with the original on file in this department and that the same is a true copy thereof, and of the whole of such original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at the State Office Building, 1 West Wilson Street, Madison, Wisconsin, this 15th day of March, 1966.


James R. Morgan
Commissioner of Taxation

ORDER OF THE
WISCONSIN DEPARTMENT OF TAXATION
ADOPTING RULE CHANGES

Pursuant to authority vested in the Wisconsin Department of Taxation by Sections 71.07(5) and 71.11(24), Wisconsin Statutes, the Commissioner of Taxation adopts Rule TAX 2.47 to read as follows:

TAX 2.47 APPORTIONMENT OF NET BUSINESS INCOME OF INTERSTATE MOTOR CARRIERS OF PROPERTY. (Section 71.07(5) Wis. Stats.) The apportionable income of an interstate motor carrier of property, doing business in Wisconsin, shall be apportioned to Wisconsin, on the basis of the arithmetical average of the following two ratios:

(1) The ratio of the gross receipts from carriage of property first acquired for carriage in Wisconsin to the total gross receipts from carriage of property everywhere;

(2) The ratio of ton miles of carriage in Wisconsin to ton miles of carriage everywhere.

Whenever gross receipts' data is not available, the department may authorize or direct substitution of a similar factor (e.g. gross tonnage) and whenever ton mile data is not available the department may similarly authorize substitution of a similar factor (e.g. revenue miles).

For purposes of this regulation a "ton mile" reflects the movement of one ton of freight for the distance of one mile.

This regulation shall not apply to mercantile or manufacturing businesses which engage in some interstate hauling as an incident of such mercantile or manufacturing businesses.

This regulation shall apply with respect to the determination of income tax or franchise tax liability for any income year open to assessment or refund on the effective date hereof.

The effective date of this rule shall be the first day of the month following its publication in the Wisconsin Administrative Register.

Dated March 15, 1966.

WISCONSIN DEPARTMENT OF TAXATION

By James R. Morgan
James R. Morgan
Commissioner of Taxation

(SEAL)