

TAX 3

*Filed July 16, 1970
10:45 P.M.*


CERTIFICATE OF RULE CHANGE

STATE OF WISCONSIN)
) ss
DEPARTMENT OF)
REVENUE)

I, JAMES R. MORGAN, Secretary of the Department of Revenue and custodian of the official records of such Department, do hereby certify that the annexed rule change, pursuant to which Rule TAX 3.44 is amended, was this day duly approved and adopted by me.

I further certify that the attached copy of such change was compared by me with the original on file in the offices of the Department of Revenue, 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, in the City of Madison, Wisconsin this 15th day of July, A. D. 1970.


James R. Morgan, Secretary
Department of Revenue

ORDER OF THE WISCONSIN DEPARTMENT OF
REVENUE AMENDING RULE

Pursuant to the authority vested in the Wisconsin Department of Revenue by Section 71.11(24) of the statutes, the said Department hereby amends Rule TAX 3.44 by adding a paragraph thereto as follows:

This rule, insofar as it relates to "organizational expenditures" as defined in s. 71.04(2d)(b) as enacted in Chapter 390, Laws of 1969, is superseded by s. 71.04(2d) with respect to such expenditures paid or incurred on or after February 19, 1970 and in a taxable year beginning after December 31, 1969.



State of Wisconsin \ DEPARTMENT OF REVENUE

Warren P. Knowles
Governor

James R. Morgan
Secretary

July 15, 1970

1 WEST WILSON STREET
MADISON, WISCONSIN 53702

Mr. James J. Burke
Revisor of Statutes
State Capitol
Madison, Wisconsin


Dear Mr. Burke:

Enclosed herewith is a certified copy of a change made in the Rules of the Department of Revenue relating to corporation franchise and income taxation by virtue of which Rule TAX 3.44 is amended. We desire to have such copy published in the Wisconsin Administrative Register at your earliest convenience.

Under the provisions of the Wisconsin Statutes, no formal hearing is necessary for the adoption of a rule change solely to bring the language of an existing rule into conformity with a statute which has been changed or adopted since the adoption of such rule. (See Section 227.02(1)(b) stats.) This rule change is being made to conform it with Section 71.04(2d) which was enacted as a part of Chapter 390, Laws of 1969.

A certified copy of such change is being mailed today to the Secretary of State for filing, pursuant to Section 227.023(1) of the statutes.

Sincerely,


James R. Morgan
Secretary

JRM:ABK
Enc.

cc: Hon. Robert C. Zimmerman
Commerce Clearing House
Prentice-Hall, Inc.