filed September 5, 1974 4:15 pm 6D

## CERTIFICATE OF RULE CHANGES

STATE OF WISCONSIN ) SS DEPARTMENT OF REVENUE )

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

TAX 8

I, DAVID W. ADAMANY, Secretary of the Department of Revenue and custodian of the official records of such department, do hereby certify that the annexed rule changes whereby

> TAX 8.43(1) and TAX 8.43(2) are amended; and TAX 8.43(3) is repealed

were this day duly approved and adopted by me.

I further certify that the attached copies of such changes were compared by me with the originals on file in the offices of the Department of Revenue, and that the same are true copies thereof and of the whole of such originals.

> IN TESTIMONY WHEREOF, I have hereunto set my hand at the General Executive Facility, 201 East Washington Avenue, in the City of Madison, Wisconsin this 5 day of September, A. D. 1974.

David W. Adamany Secretary of Revenue

## ORDER OF THE WISCONSIN DEPARTMENT OF REVENUE AMENDING AND REPEALING RULES

Pursuant to the authority vested in Wisconsin Department of Revenue by Section 176.43(2), Wisconsin Statutes, the Secretary of Revenue hereby amends and repeals rules as follows:

Section TAX 8.43(1) of the Wisconsin Administrative Code is amended to read:

Any person, firm or corporation possessing a bottle of intoxicating liquor, including wine, shall, as soon as such bottle is emptied, scratch, deface or mutilate any Wisconsin tax stamp and the label attached thereto in such a manner that the stamp and label cannot again be used. The requirement that labels be defaced shall not apply to ceramic commemorative bottles and other uniquely designed decanters but in every instance any Wisconsin liquor tax stamp must be defaced when a container is emptied.

Section TAX 8.43(2) of the Wisconsin Administrative Code is amended to read:

No person, firm or corporation shall fill, or cause to be filled, any bottle which has previously been used for intoxicating liquors, not including wine. Such bottles, except ceramic commemorative bottles and other uniquely designed decanters, shall be broken and destroyed immediately upon being emptied of their original contents.

Section TAX 8.43(3) of the Wisconsin Administrative Code is repealed.