

CR 85-102

CERTIFICATE

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G. J. Brown
Revisor of Statutes
Bureau

STATE OF WISCONSIN)
) SS
DEPARTMENT OF REVENUE,)

TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:

I, Michael Ley, Secretary of the Department of Revenue and custodian of the official records of said department do hereby certify that the annexed Order relating to Clearinghouse Rule No. 85-102 was duly approved and adopted by this department on November 5, 1985

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 125 South Webster Street in the city of Madison, this 5th day of November, 1985.

Michael Ley

Michael Ley
Secretary of Revenue

ML:bet
430710

1-1-86

ORDER OF THE DEPARTMENT
OF REVENUE REPEALING RULES

To repeal Tax 2.045, 3.22, 3.30, 3.31 and 3.61 relating to returns and deductions from gross income of income and franchise taxation.

Analysis by the Department of Revenue

This rule order repeals various income and franchise tax rules that have become obsolete due to statute changes and a court decision which has become final.

SECTION 1. Tax 2.045 requires that persons engaging the services of professional entertainers for a contract price exceeding \$3,200 file information return Form 9c with the Department of Revenue. This rule is repealed since 1983 Wis. Act 405 has eliminated the Form 9c filing requirement.

SECTION 2. Tax 3.22 specifies that real estate taxes may not be accrued and deducted for fiscal years ending before November 30, since it is after November 30 that the tax roll is delivered for collection. This rule is repealed as obsolete due to the decision in Department of Revenue vs. Southgate Mall, Inc., Wisconsin Circuit Court, Milwaukee County, NO. 617-148, Jan. 18, 1984, which held that an accrual basis taxpayer is permitted to accrue and deduct real property taxes in taxable periods following the lien attachment date (currently January 1) rather than the date the tax roll is delivered for collection (November 30). Also, Ch. 20 Laws of 1981 amended s. 71.04(3), Stats. to permit the accrual of real estate taxes.

SECTIONS 3 and 4. Tax 3.30 and 3.31 relating to depreciation and amortization provisions are repealed since s. 71.04(15) has made these rules obsolete. Section 71.04(15) provides that all special Wisconsin provisions relating to depreciation and amortization generally terminated as of the close of each corporation's 1971 taxable year, and beginning with the 1972 taxable year depreciation and amortization deductions generally will follow the provisions of the Internal Revenue Code.

SECTION 5. Tax 3.61 allows a Wisconsin itemized deduction for mobile home monthly parking permit fees. This rule is repealed since Chapter 1, Laws of 1979 amended s. 71.02(2)(f) to eliminate personal property taxes as an itemized deduction for Wisconsin income tax purposes (mobile home parking permit fees are treated as personal property taxes under Internal Revenue Code Sec. 164(a)(2)).

Pursuant to the authority vested in the Department of Revenue by section 71.11(24)(a), Stats., the Department of Revenue hereby repeals rules interpreting ss. 71.02(1)(e), 71.02(2)(p) and (f), 71.04(2), (3) and (15), and 71.10(18), Stats., as follows:

SECTION 1. Tax 2.045 is repealed.

SECTION 2. Tax 3.22 is repealed.

SECTION 3. Tax 3.30 is repealed.

SECTION 4. Tax 3.31 is repealed.

SECTION 5. Tax 3.61 is repealed.

The repeals contained in this order shall take effect on the first day of the month following publication as provided by s. 227.026(1)(intro.), Wis. Stats.

Dated: November 5, 1985

DEPARTMENT OF REVENUE

By: Michael Ley
Michael Ley
Secretary of Revenue

430413



State of Wisconsin

DEPARTMENT OF REVENUE

November 11, 1985

OFFICE LOCATED AT
125 SOUTH WEBSTER STREET

MAILING ADDRESS
POST OFFICE BOX 8933
MADISON, WISCONSIN 53708

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Revisor of Statutes
Bureau

Orlan L. Prestegard
Revisor of Statutes
30 West Mifflin Street, Suite 904
Madison, Wisconsin 53702

Dear Mr. Prestegard:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue repealing rules Tax 2.045, 3.22, 3.30, 3.31 and 3.61.

These materials are filed with you pursuant to s. 227.023(1), Wis. Stats.

Sincerely,

Michael Ley
Secretary of Revenue

ML:bet
Enclosure
430810

cc: Douglas J. LaFollette, Secretary of State
Prentice Hall, Inc.
Commerce Clearinghouse, Inc.