

CR 88-51

CERTIFICATE

RECEIVED

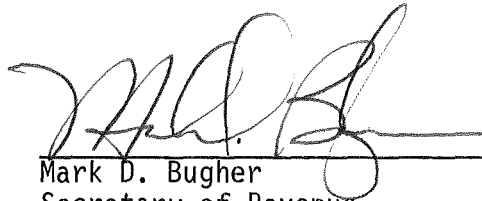
DEC 2 1988
9:20 am
Revisor of Statutes
Bureau

STATE OF WISCONSIN)
) ss
DEPARTMENT OF REVENUE)

I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records, certify that the annexed rules relating to public utility taxation and waste treatment facilities for utility companies were duly approved and adopted by this Department on November 30, 1988.

I further certify that this copy has been compared by me with the original on file in this Department and that it is a true copy of the original, and of the whole of the original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the City of Madison, this 30th Day of November, 1988.



Mark D. Bugher
Secretary of Revenue

November 21, 1988

2-1-89

ORDER OF THE DEPARTMENT OF REVENUE
REPEALING, AMENDING AND CREATING RULES

To repeal Tax 6.01 and 6.40 (1)(b), to repeal and recreate Tax 6.02, to amend Tax 6.40 (2)(b), (3)(b); and to create Tax 6.40 (2)(c) and (d) relating public utility taxation and waste treatment facilities for utility companies.

Analysis by the Department of Revenue

Statutory authority: s. 227.11 (2)(a), Stats.

Statutes interpreted: ss. 70.11 (21)(a), 76.02 (10), 144.01 (5), 144.01 (8) and 144.30 (1), Stats.

The amendments to this rule are needed to remove obsolete references and to change statutory references caused by a subsequent renumbering of the statutes.

SECTION 1. Tax 6.01 is repealed since the filing dates are prescribed by statute as stated in s. 76.04, Stats.

SECTION 2. Tax 6.02 is repealed and recreated to reflect that the forms may be obtained from the department of revenue.

SECTION 3. Tax 6.40 (1)(b) is repealed since the exact language is contained in 70.11 (21) Stats.

SECTION 4. Tax 6.40 (2)(c) permits the department to grant tentative approvals for the convenience of the utility taxpayer in seeking a sales tax exemption.

SECTION 5. Rule Tax 6.40 (2)(d) clarifies the department's long standing position regarding the definition of a waste treatment approval.

SECTIONS 6 & 7. Statutory references are changed in Tax 6.40 (3)(a)1 and 6.40 (3)(b) to reflect a subsequent renumbering of the statutes.

SECTION 1. Tax 6.01 is repealed.

SECTION 2. Tax 6.02 is repealed and recreated to read:

Tax 6.02 Returns for Public Utilities. Forms that are used in the administration of the various taxes levied according to ch. 76, Stats., may be obtained from the Wisconsin Department of Revenue, Bureau of Utility and Special Taxes, P.O. Box 8933, Madison, WI 53708.

SECTION 3. Tax 6.40 (1)(b) is repealed.

SECTION 4. Tax 6.40 (2)(c) is created to read:

Tax 6.40 (2)(c) Tentative approval for sales tax purposes may be obtained from the department by applying to the department at any time prior to January 15. Qualifying for the exemption under s. 70.11 (21)(a) Stats., will result in qualifying for the exemption under s. 77.54 (26) Stats. The request for a tentative approval should include all of the following: (1) A complete description of the function and operation of the facility. (2) A statement as to why the facility meets the definition of a waste treatment facility under sub. (3). (3) The estimated costs of all components of the facility.

SECTION 5. Tax 6.40 (2)(d) is created to read:

Tax 6.40 (2)(d) The approval of a waste treatment facility pursuant to par. (a) or (c), constitutes approval of the function of the facility only. The components and costs of the facility are subject to verification by the department and local units of government. Also, any approval is subject to the department verifying that the actual operation of the facility is consistent with the description provided in the request for exemption.

SECTION 6. Tax 6.40 (3)(a)1 is amended to read:

Tax 6.40 (3)(a)1 Waste; means that which is left over as superfluous, discarded or fugitive material. In addition, "industrial waste" is defined by reference to s. ~~144.01-(9)~~ 144.01 (5) Stats., as including liquid or other wastes resulting from any process of industry, manufacturer, trade, business or the development of any natural resources. "Air contaminant" is defined by reference to s. 144.30 (1) Stats., as dust, fumes, mist, liquid, smoke, other particulate matter, vapor, gas, odorous substances or any combination thereof but shall not include uncombined water vapor.

SECTION 7. Tax 6.40 (3)(b) is amended to read:

Tax 6.40 (3)(b) The exemption for industrial waste treatment facilities does not extend to "unnecessary siltation" resulting from operations such as the washing of vegetables or raw food products, gravel washing, stripping of lands for development of subdivisions, highways, quarries and gravel pits, mine drainage, cleaning of vehicles or barges or gross neglect of land erosion (s. ~~144.01-(10)~~ 144.01 (8), Stats.).

This rule shall take effect on the first day of the month following publication in the Wisconsin Administrative Register as provided in s. 227.22 (2)(intro.), Stats.

Final Regulatory Flexibility Analysis

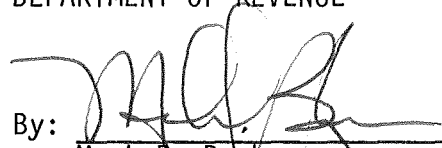
The promulgation of these rules will not impact on small businesses as defined in s. 227.114 (1)(a), Stats.

Fiscal Estimate

This rule imposes no substantial new costs on state or local governments.

DEPARTMENT OF REVENUE

Date: November 23, 1988

By: 
Mark D. Bugher
Secretary of Revenue



State of Wisconsin ● **DEPARTMENT OF REVENUE**

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466

Tommy G. Thompson
Governor

November 30, 1988

Mark D. Bugher
Secretary of Revenue

Mr. Douglas LaFollette
Secretary of State
GEF 1, Room 271
Madison, WI 53702

Dear Secretary LaFollette:

Enclosed is a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 88-51.

These materials are filed with you pursuant to s. 227.20, Stats.

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:THB:kdh

Enclosure

cc: Revisor of Statutes



State of Wisconsin ● DEPARTMENT OF REVENUE

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6468

Tommy G. Thompson
Governor

November 30, 1988

Mark D. Bugher
Secretary of Revenue

RECEIVED

DEC 2 1988

Revisor of Statutes
Bureau

Mr. Orlan L. Prestegard
Revisor of Statutes
30 West Mifflin Street, Suite 702
Madison, WI 53703

RE: Clearinghouse Rule 88-51

Dear Mr. Prestegard:

Enclosed is a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to public utility taxation and waste treatment facilities for utility companies.

These materials are filed with you pursuant to s. 227.20, Stats.

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:THB:kdh

Enclosure

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