

CR 88-180

CERTIFICATE

RECEIVED

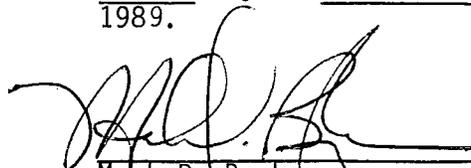
MAR 7 1989
8:20 am
Revisor of Statutes
Bureau

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 rule, relating to the occasional sale exemption for nonprofit organizations was duly approved and adopted by this department on March 3, 1989.

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 3rd day of March, 1989.



Mark D. Bugher
Secretary of Revenue

MDB:KJK:bem
LEG/M020539E

February 22, 1989

5-1-89

ORDER OF THE DEPARTMENT OF REVENUE
CREATING RULES

The Wisconsin Department of Revenue hereby adopts an order to create s. Tax 11.10(3)(f) relating to the occasional sale exemption for nonprofit organizations.

Analysis by the Department of Revenue

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

Statutes interpreted: Section 77.51(9)(c), Stats.

The changes made in this Order affect sales and use tax rules.

SECTION 1. Tax 11.10(3)(f) is created in order to "cap" subsection (3), as it only applies prior to January 1, 1989. Section 77.51(9)(c), Stats., was repealed, s. 77.52(7), Stats., was amended, and s. 77.54(7m), Stats., was created by 1987 Wisconsin Act 399 effective January 1, 1989, and they provide new standards for determining the occasional sale exemption for sales by nonprofit organizations.

SECTION 1. Tax 11.10(3)(f) is created to read:

Tax. 11.10(3)(f) Applicability. As a result of 1987 Wisconsin Act 399, this subsection does not apply on or after January 1, 1989.

The rule contained in this Order shall take effect on the first day of the month following publication as provided in s. 227.22(2)(intro.), Stats.

Final Regulatory Flexibility Analysis

This rule order does not have a significant economic impact on a substantial number of small businesses.

Dated: March 3, 1989

DEPARTMENT OF REVENUE

By: 

Mark D. Bugher
Secretary of Revenue

RPT/M022778I

February 22, 1989



State of Wisconsin ● **DEPARTMENT OF REVENUE**

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

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

March 3, 1989

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MAR 7 1989

Revisor of Statutes
Bureau

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

Re: Clearinghouse Rule 88-180

Dear Mr. Prestegard:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to the occasional sale exemption for nonprofit organizations.

These materials are filed with you pursuant to s. 227.20 (1), Wis. Stats.

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:KJK:bem
Enclosure
LTR/M020539C

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



State of Wisconsin ● **DEPARTMENT OF REVENUE**

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-8466

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

March 3, 1989

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

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MAR 7 1989

Revisor of Statutes
Bureau

Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 88-180.

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

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:KJK:bem
Enclosure
LTR/M020539D

cc: Revisor of Statutes