

CR 90-153

CERTIFICATE

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 sales and use tax was duly approved and adopted by this department on March 6, 1991.

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 6th day of March, 1991.



Mark D. Bugher
Secretary of Revenue

MDB:MPW:ssa
CKLEG/621

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MAR 15 1991
3:20
Revisor of Statutes
Bureau

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MAR 15 1991

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

Revisor of Statutes
Bureau

The Wisconsin Department of Revenue adopts an order to repeal Tax 11.12(2)(h)(title); to renumber Tax 11.12(2)(b), (c)1, (d), (f), (g), (h), (i) and (4)(a)4.(title), 5 and 6.a and c; to renumber and amend Tax 11.12(2)(c)2 and (e) and (4)(a)2, 3, 4.a and b, 6.b and 7; to amend Tax 11.12(title), (1) and (4)(a)(intro.) and (b)3.a, 4.b and 6.b and d, 11.26(1)(a) and (b), (2)(intro.), (b), (c), (d) and (e) and (3)(a) and 11.32(title), (2), (3)(a) and (c) and (5)(d); and to create Tax 11.12(2)(b) and (4)(a)2, 4.c and d and 5.a and 11.32(7), relating to sales and use taxes.

Analysis by the Department of Revenue

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

Statutes interpreted: ss. 77.51(4)(a)(intro.) and 4, (b)1 and 6 and (c)2, (14) and (15)(a)(intro.) and 4, (b)1 and 5 and (c)1, 77.52(2)(a)10, 77.54(3), (3m), (27), (30), (33) and (34) and 77.61(3), Stats.

SECTIONS 1 THROUGH 13. Tax 11.12, regarding farming, is revised for the following reasons:

- a. To define "custom farming services" and clarify that such services qualify as "farming."
- b. Update statutory references as a result of the renumbering and amending of s. 77.54(3), Stats., and the creating of s. 77.54(3)(b) and (c), Stats., by 1989 Wisconsin Act 31.
- c. To reflect the change in the exemption for farm machinery as provided in 1989 Wisconsin Act 31.
- d. To define "building" as provided by s. 77.54(3)(b)1, Stats., created by 1989 Wisconsin Act 31.
- e. To revise the definition of "used exclusively" as provided in s. 77.54(3)(b)3, Stats., created by 1989 Wisconsin Act 31.
- f. To reflect s. 70.04(2), Stats., which provides that irrigation equipment used by a farmer is tangible personal property.
- g. To update language and style per Clearinghouse standards.

SECTION 14. Tax 11.26(1)(a) and (b) and (2)(intro.), (b), (c), (d) and (e), regarding taxes in gross receipts and sales price, are amended to update language and style per Clearinghouse standards. Examples are added. Subsection (3)(a) is amended to reflect that interstate communication taxes are treated the same as intrastate.

SECTION 15. Tax 11.32(title), (2), (3)(a) and (c) and (5)(d), regarding gross receipts and sales price, are amended to:

- a. Add statutory references as a result of the creation of s. 77.51(11)(b)6 and (12)(b)5, Stats., by 1985 Wisconsin Act 29, later renumbered s. 77.51(4)(b)6 and (15)(b)5, Stats.
- b. Clarify the department's treatment of manufacturer's rebates.
- c. Update style and language per Clearinghouse standards.

SECTION 16. Tax 11.32(7) is created to address the definition of gross receipts and sales price with respect to sales of mobile homes as provided in s. 77.51(11)(b)6 and (12)(b)5, Stats., created by 1985 Wisconsin Act 29, later renumbered s. 77.51(4)(b)6 and (15)(b)5, Stats.

SECTION 1. Tax 11.12(title) and (1) are amended to read:

Tax 11.12(title) FARMING, AGRICULTURE, HORTICULTURE AND FLORICULTURE.

(ss. 77.52(2)(a)10 and 77.54(3), (3m), (27), (30), (33) and (34), Stats.)

(1) ~~Sections~~ Section 77.54(3) and (3m), Stats., ~~provide~~ provides exemptions for certain sales to persons who are engaged in farming, agriculture, horticulture and floriculture as a business enterprise. ~~Persons who contract with farmers to do agreed-upon jobs are not engaged in farming as a business enterprise.~~

SECTION 2. Tax 11.12(2)(b) is renumbered Tax 11.12(2)(c).

SECTION 3. Tax 11.12(2)(b) is created to read:

Tax 11.12(2)(b) "Custom farming services" means the performance of an activity, defined as farming in this section, for a farmer for a fee. The fee may include a cash payment, a share of the harvest or other valuable consideration.

SECTION 4. Tax 11.12(2)(c)1. and 2, (d), (e), (f) and (g) are renumbered Tax 11.12(2)(d), (g), (e), (f), (h) and (i) and Tax 11.12(2)(f) and (g) as renumbered are amended to read:

Tax 11.12(2)(f) "Farm work stock" means animals, such as draft horses and mules, which are used exclusively in farming. The phrase does not include dogs, riding horses, racing horses or laboratory animals. The food for animals which are not farm work stock is taxable ~~(e.g., dog and cat food).~~

Example: Dog and cat food is taxable.

(g) ~~Effective on December 1, 1981 and thereafter,~~ "feed Feed lot" means a restricted area containing pens or lots where livestock are held and fed. A person who holds livestock in a feed lot for less than 30 days is not engaged

in farming. Feed purchased for livestock held in a feed lot for less than 30 days is taxable. However, a person who holds livestock in a feed lot for 30 days or more is engaged in farming and the feed purchased for such the livestock is exempt. If a person holds some livestock for less than 30 days and some livestock for 30 days or more and purchases feed for both types at the same time, an allocation of the feed costs may be made so that tax is paid on the feed consumed by livestock held for less than 30 days and is not paid on feed consumed by livestock held for 30 days or more.

SECTION 5. Tax 11.12(2)(h)(title) is repealed.

SECTION 6. Tax 11.12(2)(h) and (i) are renumbered Tax 11.12(j) and (k).

SECTION 7. Tax 11.12(4)(a)(intro.) is amended to read:

Tax 11.12(4)(a)(intro.) Section ~~77.54(3)~~ 77.54(3)(a), Stats., exempts:
"The gross receipts from the sales of and the storage, use or other consumption of tractors and machines, including accessories, attachments, fuel and parts therefor, used exclusively and directly in the business of farming, including dairy farming, agriculture, horticulture ~~or~~, floriculture and custom farming services, but excluding automobiles, trucks and other motor vehicles for highway use, ~~-when-engaged-in-by-the-purchaser-or-user-as-a-business enterprise,-but-the-purchaser-of-property-exempt-under-this-subsection-shall be liable for sales tax under s. 77.57 at the time any more than nominal other use,-including-job-contracting-other-than-the-performance-of-farm-services-by one-farmer-for-another-with-machinery-customarily-used-by-the-performing farmer-in-his-own-farming-operation,-is-made-of-such-property;~~ excluding personal property that is attached to, fastened to, connected to or built into real property or that becomes an addition to, component of or capital improvement of real property and excluding tangible personal property used or consumed in the erection of buildings or in the alteration, repair or improvement of real property, regardless of any contribution that the personal

property makes to the production process in that building or real property and regardless of the extent to which that personal property functions as a machine."

SECTION 8. Tax 11.12(4)(a)2 is renumbered Tax 11.12(4)(a)3 and amended to read:

Tax 11.12(4)(a)3 Accessories, attachments and parts. Included within the exemption are accessories, attachments, parts and fuel for tractors and machines used directly in agriculture. "Accessories" and "attachments" include devices designed to be mounted on a machine or to be pushed or pulled by a machine. ~~Examples include~~ such as farm wagons and ~~portable~~ pipes attached to ~~mobile~~ irrigation pumps. A machine "part" means a durable unit of definite, fixed dimensions and includes tractor cabs, oil filters and slow-moving-vehicle signs. Canvas covers and paint for exempt machines are exempt. "Parts" does not include fluids ~~(e.g.,~~ such as antifreeze or lubricants) ~~nor milk filters which must be replaced every time a machine is used.~~ These are "supplies" rather than "parts" and are not exempt. The exemption for fuel for farm machines does not apply to purchases of electricity or fuel for machines which do not qualify for exemption under s. 77.54(3), Stats.

SECTION 9. Tax 11.12(4)(a)2 is created to read:

Tax 11.12(4)(a)2 Exclusively. "Used exclusively" means used to the exclusion of all other uses except for other uses not exceeding 5% of total use.

SECTION 10. Tax 11.12(4)(a)3 and 4.(title), a and b are renumbered Tax 11.12(4)(a)4 and 5.(title), b and c and Tax 11.12(4)(a)4.a and b and 5.b and c as renumbered are amended to read:

Tax 11.12(4)(a)4 a. "Machine" means an assemblage of parts that transmit force, motion and energy from one part to another in a predetermined manner.

b. "Machines which qualify for exemption" include, if not realty improvements, all terrain vehicles or trucks not licensed for highway use, ~~auxiliary-power-generators, bale-loaders,~~ balers, ~~barn-cleaners, barn~~ elevators, chain saws for orchard use but not for use in lumbering, pulping or cutting firewood, choppers, ~~conveyors,~~ corn pickers, crop conditioners, crop thinners, cultivators, discs, drags, and end loaders, electric clippers and hoof trimmers, electric dehorner, electric fence ~~charges,~~ chargers not fencing or insulators, electric foggers, ~~feed-elevators-and-augers,~~ fork lifts, ~~grain-dryers-and-grinders,~~ harrows, harvesting combines, hay wagons, manure spreaders, ~~milk-coolers, milking-machines, including piping, pipeline~~ washer-and-compressor, mowers, planters, plows, ~~powered-feeders, not including~~ ~~platforms-or-troughs-constructed-from-ordinary-building-materials,~~ powered posthole diggers, pumps and associated portable piping for irrigation, rock pickers, rotary hoes, ~~silo-unloaders,~~ space heaters, not for residential use and ~~not-realty-improvements~~, sprayers, stalk shredders and windrowers.

5.b. Certain machines in addition to those in subd. 3 4 qualify for the exemption if purchased by farmers directly from retailers, even though they are used to make realty improvements. Machines included are automated livestock feeder bunks (but not ordinary building materials); automatic stock waterers (powered by electricity or water pressure and built into a permanent plumbing system); automatic water softeners (e.g., such as for milkhouses); barn fans and blowers and other ventilating units; unit heaters and other heating units; water heaters serving production areas; and water pumps serving production areas.

c. ~~However,~~ a A person (such as a plumbing contractor), who contracts with a farmer to provide and install such a machine permanently into real estate is a consumer of the machine, not a seller. ~~Such-a~~ The contractor, not being a farmer, may not furnish a Farmer's Exemption Certificate on the

person's purchase of the machine. Being the consumer, the contractor ~~must~~ shall pay the sales tax to the supplier or report the use tax on the purchase price directly to the department.

SECTION 11. Tax 11.12(4)(a)4.c and d and 5.a are created to read:

Tax 11.12(4)(a)4.c. "Machines which do not qualify for exemption" include personal property that is attached to, fastened to, connected to or built into real property or that becomes an addition to, component of or capital improvement of real property. Also, tangible personal property used or consumed in the erection of buildings or in the alteration, repair or improvement of real property, regardless of any contribution that ~~that~~ the personal property makes to the production process in that building or real property and regardless of the extent to which that personal property functions as a machine does not qualify for exemption. However, there is an exception for those, items specifically mentioned in subpar. d.

d. The following items are deemed by statute to retain their character as tangible personal property and qualify for exemption, regardless of the extent to which they are fastened to, connected to or built into real property: auxiliary power generators, bale loaders, barn cleaners and elevators, conveyors, feed elevators and augers, grain dryers and grinders, irrigation implements, milk coolers, milking machines, including piping, pipeline washers and compressors, top and bottom silo unloaders and powered feeders, excluding platforms and troughs constructed from ordinary building materials.

5.a. "Building" means any structure that is intended to be a permanent accession to real property; that is designed or used for sheltering people, animals or plants, for storing property or for working, office, parking, sales or display space, regardless of any contribution that the structure makes to the production process in it; that in physical appearance is annexed to the

real property; that is covered by a roof or encloses space; that is not readily moved or disassembled; and that is commonly known to be a building because of its appearance and because of the materials of which it is constructed.

SECTION 12. Tax 11.12(4)(a)5, 6 and 7 are renumbered Tax 11.12(4)(a)6, 7 and 8 and Tax 11.12(4)(a)7.b and 8 as renumbered are amended to read:

Tax 11.12(4)(a)7.b. Building materials used to repair or improve real estate such as cement, drain tile, fencing, light fixtures, lumber, nails, and stanchions and underground and fixed-in-place water supply systems.

8. Sales and use tax. A person who buys without tax by claiming the farming exemption owes the sales tax at the time the person uses the item purchased ~~more than nominally~~ 5% or more of total use for a nonexempt purpose.

SECTION 13. Tax 11.12(4)(b)3.a, 4.b and 6.b and d are amended to read:

Tax 11.12(4)(b)3.a. "Feed" includes processed vegetable and animal products and essential minerals required for the normal nutritional needs of livestock, poultry and domestic fur-bearing animals and other materials which are required for the normal nutritional needs of animals in some domestic environments, such as vitamins A, B-complex, D and E. Essential minerals include phosphorous, calcium, sodium, chlorine, iodine, iron, copper, sulfur, potassium, magnesium and zinc. Common feed additives containing these substances include cod liver oil, salt {in granular or block} form, ground limestone, fish oil, fish meal, oyster shells and bone meal.

4.b. "Fertilizer" and "soil conditioners" do not include fill dirt, top soil, wood chips, wood shavings, litter and hormone growth stimulants. ~~{The difference between fertilizers and hormone growth stimulants is that fertilizers nourish plants whereas hormone growth stimulants act upon the cellular structure.}~~

Note to Revisor: Insert the following note after subd. 4.b.

Note: The difference between fertilizers and hormone growth stimulants is that fertilizers nourish plants whereas hormone growth stimulants act upon the cellular structure.

6.b. A complete corn crib or grain bin may be purchased "knocked-down" in kit form and still qualify for this exemption. However, a person who contracts with a farmer to provide and install ~~such-a~~ the bin permanently into real estate is a consumer of the bin, not its seller. ~~Such-a~~ The contractor, dealer or installer, not being a farmer, may not furnish a ~~Farmer's-Exemption Certificate~~ farmer's exemption certificate on the bin's purchase. Being the consumer, not a seller, the contractor ~~must~~ shall pay the sales tax to the supplier or report the use tax or sales tax pursuant to s. Tax 11.14(2)(c) on the purchase directly to the department. A farmer who ~~wishes-to-utilize~~ utilizes the farmer's exemption certificate on the purchase of a grain bin or corn crib normally built on a slab or otherwise affixed to real estate may purchase the crib or bin separately and do any necessary installation work.

d. Silos are not included in the exemption. The purchaser of materials used in building a silo ~~must~~ shall pay the sales tax to the purchaser's supplier. A silo unloader may be purchased by a farmer as an exempt machine.

Note to Revisor: Replace the note at the end of Tax 11.12 with the following note:

Note: The interpretations in this section are effective under the general sales and use tax law on and after September 1, 1969, except (a) Semen became exempt effective July 22, 1971, pursuant to Chapter 64, Laws of 1971; (b) Bailing wire and twine became exempt effective December 24, 1975, pursuant to Chapter 146, Laws of 1975; (c) The exemption for electricity for residential use and use in farming and for fuel oil, propane, coal, steam or wood for residential use became effective July 1, 1979, pursuant to Chapter 1, Laws of 1979; (d) The definition of "feed lot" became effective December 1, 1981; (e) Farm livestock medicine, milk house supplies and animal bedding became exempt effective July 1, 1986, pursuant to 1985 Wisconsin Act 29; (f) The definition of exclusively used became effective October 1, 1989, pursuant to 1989 Wisconsin Act 31; and (g) The farm machinery exemption was revised effective October 1, 1989, pursuant to 1989 Wisconsin Act 31.

Prior to October 1, 1989 and on or after December 1, 1981, "exclusively" meant used solely in farming to the exclusion of all other uses, except for infrequent or sporadic use other than farming.

SECTION 14. Tax 11.26(1)(a) and (b), (2)(intro.), (b), (c), (d) and (e) and (3)(a) are amended to read:

Tax 11.26(1)(a) Tangible personal property sold at retail often is subjected to many direct and indirect taxes prior to reaching a retailer. ~~Such~~ The taxes are commonly included in the price the retailer pays for the property and are not separately identifiable as taxes. ~~Occasionally~~ Occasionally, however, a tax is either separately passed on to a retailer or is imposed at the retail level of activity, but is different from and in addition to the sales tax. ~~Such~~ The tax may be imposed by ~~this-state~~ Wisconsin, the federal government or a municipality.

(b) In determining the measure of sales and use taxes, certain separately stated or separately passed on taxes are included in gross receipts and the sales price, while others are not. However, the same taxes that are included or excluded from gross receipts are also included or excluded from sales price. Thus, the treatment of ~~such~~ the taxes for sales and use tax purposes is identical, even though the measure of tax for each is gross receipts and sales price, respectively.

(2)(intro.) TAXES SPECIFICALLY INCLUDED AS PART OF GROSS RECEIPTS AND SALES PRICE. The following taxes shall be included in a retailer's gross receipts and sales price, except as provided in sub. (3).

(b) The taxes imposed upon intoxicating liquors ~~(, including wine),~~ by s. 139.03, Stats.

(c) Any federal stamp tax and manufacturer's or importer's excise tax. Presently there are federal excise taxes on tires, inner tubes, tread rubber, ~~certain-trucks, truck-parts,~~ firearms, ammunition, lubricating oils, fishing equipment, cigarettes, beer, and intoxicating liquor ~~(, including wine).~~

(d) A federal, county or municipal fuel tax included in the price of special fuels and general aviation fuel subject to sales tax ~~(e.g., sales-for use-in-aircraft, boats-and-other-nonhighway-use).~~

Example: Fuel taxes are included in the price of fuel used in aircraft, boats and for other nonhighway use. The taxes are included in gross receipts.

(e) The cigarette tax imposed by ~~s. ss.~~ ss. 139.31 ~~or~~ and 139.33, Stats.

(3)(a) The federal communications tax imposed upon ~~intrastate~~ telegraph service and telephone service.

Note to Revisor: Insert the following example after Example 2 which appears after par. (3)(b).

3. The county sales and use tax imposed under s. 77.71, Stats.

SECTION 15. Tax 11.32(title), (2), (3)(a) and (c) and (5)(d) are amended to read:

Tax 11.32(title) "GROSS RECEIPTS" AND "SALES PRICE". (ss. 77.51(4)(a)(intro.) and 4, (b)1 and 6 and (c)2 and (15)(a)(intro.) and 4, (b)1 and 5 and (c)1 and 77.61(3), Stats.)

(2) A retailer's gross receipts from charges for customer alterations, handling services, small orders, returned merchandise, restocking, split shipments and similar charges for services related to retail sales shall be included in gross receipts derived from the sale of taxable tangible personal property or taxable services. ~~However, cancelled~~ Cancelled order charges are not taxable if there is no transfer of merchandise to a customer.

(3)(a) Cash discounts allowed by a retailer directly to customers reduce the gross receipts subject to the tax. The customer must receive the discount for the retailer to exclude it from gross receipts. ~~For example, a payment made to a nonprofit organization based on a percentage of the purchases made by the group's members is not a cash discount for sales and use tax purposes.~~

Example: A payment made to a nonprofit organization based on a percentage of the purchases made by the group's members is not a cash discount for sales and use tax purposes.

(c) A manufacturer's cash rebate to a person who purchases tangible personal property or taxable services from a retailer is not a reduction in the retailer's gross receipts or sales price for the item, regardless of whether the rebate is paid in cash or is used to reduce the selling price.

Example: An automobile is sold for a sticker price of \$18,000. The manufacturer offers a \$1,500 rebate with the purchase. Regardless of whether the customer pays the retailer \$18,000 and later receives \$1,500 from the manufacturer or the customer pays the retailer \$16,500 (\$18,000 sticker price less \$1,500 rebate), the retailer shall report taxable gross receipts of \$18,000 from the sale.

(5)(d) A retailer shall conspicuously post bracket system cards (showing the tax collectible on the dollar amount of a sales transaction, as set forth in par (a) or (am), to establish to the satisfaction of the department of revenue that the sales tax has been added to the sales price, unless a receipt is issued separately itemizing the tax.

SECTION 16. Tax 11.32(7) is created to read:

(7) MOBILE HOMES. Gross receipts and sales price shall not include 35% of the amount from the sale of a new mobile home that is a primary housing unit under s. 340.01(29), Stats. This reduction does not apply to leases or rentals.

Note to Revisor: Replace the note at the end of s. Tax 11.32 with the following note.

Note: The interpretations in this section are effective under the general sales and use tax law on and after September 1, 1969, except that: (a) The 5% sales and use tax rate became effective May 1, 1982 (previously the rate was 4%); and (b) The 35% reduction of gross receipts from the sale of a new mobile home became effective January 1, 1987, pursuant to 1985 Wisconsin Act 29.

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

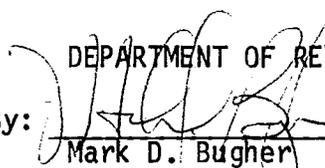
Final Regulatory Flexibility Analysis

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

Date:

March 6, 1991

By:

DEPARTMENT OF REVENUE

Mark D. Bugher
Secretary of Revenue

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1989 Session

LRB or Bill No./Adm. Rule No.

Tax 11

Amendment No. if Applicable

FISCAL ESTIMATE

ORIGINAL
 CORRECTED

UPDATED
 SUPPLEMENTAL

DOA-2048 (R 10/88)

Subject

Miscellaneous Sales Tax Rules

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation.

- Increase Existing Appropriation
- Decrease Existing Appropriation
- Create New Appropriation
- Increase Existing Revenues
- Decrease Existing Revenues

Increase Costs - May be possible to Absorb Within Agency's Budget Yes No

Decrease Costs

Local: No local government costs

- 1. Increase Costs
 Permissive Mandatory
- 2. Decrease Costs
 Permissive Mandatory

- 3. Increase Revenues
 Permissive Mandatory
- 4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
- Towns Villages Cities
 - Counties Others _____

Fund Sources Affected

GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

The proposed changes reflect statutory changes, clarify the Department of Revenue's position with respect to manufacturer's rebates, improve the readability of the rules, and conform style and language to Legislative Council Rules.

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Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)
Wisconsin Department of Revenue
Dennis Collier, 266-9706

Authorized Signature/Telephone No. 266-2700

Margaret M. Demas

Date

4/25/90

FISCAL ESTIMATE WORKSHEET

1989 Session

Detailed Estimate of Annual Fiscal Effect ORIGINAL UPDATED
 DOA-2047(R 10/88) CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No. Tax 11	Amendment No.
-----------------------------------------	---------------

Subject
Miscellaneous Sales Tax Rules

I. One-time Costs or Revenue Fluctuations for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:		Annualized Fiscal impact on State funds from:	
		Increased Costs	Decreased Costs
A. State Costs by Category			
Salaries and Fringes		\$ -	\$ +
Staff Support Costs		-	+
Other State Costs		-	+
Local Assistance		-	+
Aids to Individuals or Organizations		-	+
TOTAL State Costs by Category		\$ -	\$ +
B. State Costs by Source of Funds			
GPR		\$ -	\$ +
FED		-	+
PRO/PRS		-	+
SEG/SEG-S		-	+
C. FTE Position Changes		Increased Pos. + ()	Decreased Pos. - ()
III. State Revenues-			
GPR Taxes		Decreased Rev. \$ -	Increased Rev. \$ +
GPR Earned		-	+
FED		-	+
PRO/PRS		-	+
SEG/SEG-S		-	+
TOTAL State Revenues		\$ -	\$ +

Net Annualized Fiscal Impact on State & Local Funds

State	Annual Increases	Annual Decreases	Local	Annual Increases	Annual Decreases
Total Costs	\$ -	\$ +	Total Costs	\$ -	\$ +
Total Revenues	+	-	Total Revenues	+	-
NET Impact on State Funds	\$ (+) or None (-)		NET Impact on Local Funds	\$ (+) or None (-)	

Agency/Prepared by: (Name & Phone No.)
Wisconsin Department of Revenue

Authorized Signature/Telephone No. 266-2700

Date



State of Wisconsin ● **DEPARTMENT OF REVENUE**

125 SOUTH WEBSTER STREET ● P.O. BOX 8933 ● MADISON, WISCONSIN 53708 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

March 7, 1991

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Gary L. Poulson
Assistant Revisor
2nd Floor
119 Martin Luther King, Jr. Blvd.
Madison, Wisconsin 53703

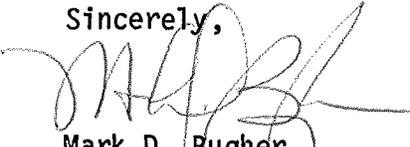
Re: Clearinghouse Rule 90-153

Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to sales and use tax.

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

Sincerely,


Mark D. Bugher
Secretary of Revenue

MDB:MPW:ssa
CKLEG/620

Enclosure

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 ● 608-266-6466 ● FAX 608-266-5718

Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

March 7, 1991

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Douglas LaFollette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, Wisconsin 53703

MAR 15 1991
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Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 90-153.

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

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:MPW:ssa
CKLEG/619

Enclosure

cc: Revisor of Statutes