

CR 90-202

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 April 1, 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 1st day of April, 1991.



Mark D. Bugher
Secretary of Revenue

MDB:MPW:dab
CKLEGELC/672

RECEIVED

APR 3 1991
2:30 pm
Revisor of Statutes
Bureau

7-1-91

RECEIVED

APR 3 1991

Revisor of Statutes
Bureau

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

The Wisconsin Department of Revenue adopts an order to repeal Tax 11.93(3) and (4); to renumber Tax 11.001(3), (5), (8)(a), (b) and (c), (12) and (13) and 11.81(2)(intro.), (a), (b) and (c); to renumber and amend Tax 11.001(8)(d); to amend Tax 11.30(2)(c)1 and (d)1, 11.52(1)(intro.), (3)(a)1, (5)(c)5 and (6)(a), 11.63(2)(a) and (c)(intro.), (3), (4) and (5), 11.80(1), (2)(intro.), (3)(intro.), (a) and (b) and (4)(a), 11.81(3) and (4), 11.87(1)(intro.), (2)(a), (b), (c), (d)1, (g), (j) and (k), (3)(a) and (4)(a) and 11.91(1)(a), (b) and (g), (2)(a) and (3)(b) and (c)(intro.); and to create Tax 11.87(2)(k)3, 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(14)(f), 77.52(1) and (18), 77.54(9a)(f), (15), (20) and (23m) and 77.58(5), Stats.

SECTION 1. Tax 11.001 is revised to put subsections in a numerical sequence and to update style per Legislative Council Rules Clearinghouse standards.

SECTIONS 2, 5 and 6. Tax 11.30, 11.80 and 11.81 are revised to update language, format and style per Clearinghouse standards.

SECTION 3. Tax 11.52(3)(a)1 is amended to clarify the department's position that sales of photocopies from vending machines are taxable. The remaining portions of Tax 11.52 are amended to update language and style per Clearinghouse standards.

SECTION 4. Tax 11.63(3) is amended to clarify the department's position that blank or raw video tapes sold to television stations qualify for exemption. The remaining portions of Tax 11.63 are amended to update language and style per Clearinghouse standards.

SECTIONS 7 AND 9. Tax 11.87 is amended to update language and style per Clearinghouse standards. Subsection (2)(a) is also amended to add reference to the YMCA and YWCA pursuant to the Wisconsin Tax Appeals Commission decision of YMCA of Beloit, Wisconsin, et al. vs. Dept. of Revenue (202-698, February 27, 1986). Subsection (2)(j) is amended to reflect the Wisconsin Court of Appeals decision in Republic Airlines, Inc. vs. Department of Revenue (11/20/90) and the provision in the Omnibus Budget Reconciliation Act (P.L. 101-508) which provides that no state shall levy any tax with respect to flight of a commercial aircraft unless it lands or takes off in the state. Subsection (2)(k)2 is also amended to more specifically define exempt organization as provided in s. 77.54(9a)(f), Stats.

SECTION 8. Tax 11.87(2)(k)3 is created to reflect the department's position with respect to sales of meals and beverages to employees of exempt organizations.

SECTION 10. Tax 11.91 is revised to update language and style per Clearinghouse standards. In addition, sub. (1)(a) is also amended to clarify what is meant by business or stock of goods, sub. (1)(g) is also amended to clarify that a business in its entirety can be sold as a whole or in a number of parts, and sub. (3)(b) is amended to clarify that requests for clearance certificates must be in writing and that oral requests will not be accepted.

SECTION 11. Tax 11.93(3) and (4) are repealed as this information is obsolete. The information is already provided in a note.

SECTION 1. Tax 11.001(3), (5), (8), (12) and (13) are renumbered Tax 11.001(1), (2), (3), (4) and (5) and Tax 11.001(3)(d) as renumbered is amended to read:

Tax 11.001(3)(d) Keeping proper records. ~~{See-Tax-11.92}~~

Note to Revisor: Insert the following note after new sub. (3)(d):

Note: See s. Tax 11.92 regarding proper record keeping.

SECTION 2. Tax 11.30(2)(c)1 and (d)1 are amended to read:

Tax 11.30(2)(c)1. Nontaxable receipts. If an account found worthless and charged off is comprised in part of nontaxable receipts ~~{, such as interest, financing or insurance}~~, and in part of taxable receipts upon which tax has been paid, a bad debt deduction may be claimed only for the unpaid amount upon which tax has been paid. In determining that amount, all payments and credits to the account shall be applied ratably against the various charges comprising the amount the purchaser contracted to pay.

(d)1. A purchaser of receivables is not entitled to a bad debt deduction for ~~such~~ the receivables which subsequently become worthless.

Note to Revisor: Move the note at the end of the second paragraph of the last note and the chart that follows at the end of s. Tax 11.30 to follow sub. (2)(e) and revise the paragraph as follows:

Example: At the time when the tax rate is 5%, a motor home is purchased on January 1 of a year for a cash price of \$15,000 and sales tax of \$750. A down payment of \$2,150 is made at the date of purchase, leaving a balance to finance of \$13,600. The motor home is financed with the seller for a period of one year at the rate of 10% of the amount financed. After receiving periodic payments totalling \$6,800, the motor home is repossessed. The wholesale value of the property is \$6,000 on the date of repossession due to rather extensive damage to the motor home. The deductible bad debt loss upon repossession of the motor home is computed as follows:

SECTION 3. Tax 11.52(1)(intro.), (3)(a)1, (5)(c)5 and (6)(a) are amended to read:

Tax 11.52(1)(intro.) In this ~~rule~~ section, "operator" means:

(3)(a)1. Chewing gum, candy, cigarettes, peanuts, popcorn, soft drinks, heated foods and beverages, sandwiches, ice cream confections, photographs, photocopies, tobacco products, handkerchiefs, combs and hygienic products; and

(5)(c)5 Purchase records of all machines and the cost of all supplies of which the machine operator is deemed to be the user or consumer (~~for-example,~~ ~~a-vending-machine-or-juke-box,-including-repairs-and-parts-therefor-and~~ ~~records-used-in-the-juke-box~~).

Example: Purchase records shall be maintained for a vending machine or juke box, including repairs and parts, and records used in the juke box.

(6)(a) Receipts from the sale, lease, rental or license to use coin-operated machines and attachments, parts and supplies ~~therefor~~ for the machines are subject to the sales tax. Taxable receipts include sales to persons providing a service, such as laundry and dry cleaning service. If the machines, attachments, parts, or supplies are purchased for use in Wisconsin from an unregistered out-of-state supplier, the purchaser shall remit the use tax directly to the department.

SECTION 4. Tax 11.63(2)(a) and (c)(intro.), (3), (4) and (5) are amended to read:

Tax 11.63(2)(a) Gross receipts from charges imposed by a radio or television station for art work, slides, films, tapes or other tangible personal property which ~~such~~ the station prepares or produces for its advertisers or sponsors are subject to the sales and use tax. ~~Such~~ The gross receipts are taxable even though a station may retain possession of the tangible personal property because "sale" is defined to include the transfer of not only title to and possession of tangible personal property, but also

the transfer of enjoyment of tangible personal property. If an advertiser maintains any control over the tangible personal property prepared or produced, such as the right to determine when the property will be used for advertising purposes, the advertiser is deemed to have received the enjoyment of the property.

Note to Revisor: Insert the following example after sub. (2)(b):

Example: A radio station has a program where the announcer places items of merchandise of local retailers or sponsors up for bid to the station's listeners. The successful bidder, chosen by the radio station, delivers the purchase price of the merchandise to the radio station and receives a purchase certificate that allows him to redeem the merchandise from the retailer or sponsor. The purchase money is retained by the radio station, although the retailer is compensated by the station for its participation in the form of radio advertising. The radio station is subject to sales tax on the gross receipts from the program.

(c)(intro.) If a radio or television station advertises on behalf of out-of-state persons to sell merchandise ~~{, such as records or books}~~, the station is the retailer of ~~such~~ the merchandise and ~~must~~ shall pay sales tax on ~~such~~ the sales if:

(3) NONTAXABLE PURCHASES. ~~The-gross~~ Gross receipts from the sale, lease or rental of motion picture films or tape, and advertising materials related ~~thereto~~ to the motion picture films or tape, to a motion picture theater or radio or television station are exempt from the sales and use tax under s. 77.54(23m), Stats. Sales of ~~sound-tapes-to-radio-stations~~ blank or raw video or audio tapes to television or radio stations are included in this exemption.

(4) TAXABLE PURCHASES. Radio and television stations are consumers of equipment, materials and supplies used to conduct their businesses and shall pay sales or use tax on purchases of ~~such~~ this tangible personal property except as provided in sub. (3).

(5) BROADCASTING TOWERS. Commercial broadcasting towers constituting the transmission antenna system of a radio or television station are deemed, for sales and use tax purposes, either real estate improvements ~~for-sales-and~~

~~use-tax-purposes~~ if installed on land owned by the station or tangible personal property if installed on land owned by others. Contractors engaged in construction of ~~sueh~~ broadcasting towers that are real estate improvements are the consumers of building materials used by them in constructing, altering or repairing ~~sueh~~ those towers and ~~must~~ shall pay tax on the cost of ~~sueh~~ the materials. Contractors engaged in construction of broadcasting towers that are tangible personal property may purchase materials used by them in constructing, altering or repairing those towers without tax for resale. The charge by the contractor to the purchaser is subject to tax.

SECTION 5. Tax 11.80(1), (2)(intro.), (3)(intro.), (a) and (b) and (4)(a) are amended to read:

Tax 11.80(1) Ice, including dry ice, is tangible personal property, the retail sale of which is subject to sales tax, unless sold in an exempt transaction supported by a properly executed exemption certificate. Ice is sold at retail when it is sold for use or consumption but not for resale. For example,--ice-used-for-refrigeration-purposes-is-consumed-in-the-process-of refrigeration;--whereas,--ice-used-in-drinks-is-purchased-for-resale-by-the seller-of-the-drink.

Example: Ice used for refrigeration purposes is consumed in the process of refrigeration. Ice used in drinks is purchased for resale by the seller of the drink.

(2)(intro.) ~~Examples-of-taxable~~ Taxable sales of ice ~~{including-dry-ice}~~ are include:

(3)(intro.) ~~Examples-of-nontaxable~~ Nontaxable sales of ice are include:

(a) Sales to restaurants, taverns and soda fountains to be used exclusively in drinks ~~{. The sales are exempt as sales for resale}~~.

(b) Sales to manufacturers, producers or food processors for use inside the shipping cases of merchandise being transferred to a customer ~~{. The sales are exempt as "shipping material" under s. 77.54(6)(b), Stats.}~~.

(4)(a) If ice is sold to a person who will use it both for a taxable purpose ~~(ex., refrigeration)~~ and nontaxable purpose ~~(ex., for resale)~~, such as for refrigeration and for resale, the total charge shall be divided between taxable and nontaxable use. The tax is then payable on the ice to be used in a taxable manner. If no division is made, the tax applies to the total sale.

SECTION 6. Tax 11.81(3) and (4) are amended to read:

Tax 11.81(3)(title) WELDING RODS. Since welding rods ~~(, such as stick electrode and filler rods)~~, are physically transferred and become a part of an item produced or repaired, their sale is exempt if used by the purchaser in producing tangible personal property destined for sale or in repairing tangible personal property for a consideration. The sale of welding rods to manufacturers who use them in repairing their machinery used directly and exclusively in manufacturing is exempt. However, the sale of ~~such~~ these rods to construction contractors for use in fulfilling real property construction contracts is taxable.

(4) FLUXING MATERIALS. Fluxing materials sold to a manufacturer for use in manufacturing tangible personal property destined for sale are exempt because they are consumed in the manufacturing process. When fluxing materials are sold for use by a manufacturer to repair its own production machinery or equipment ~~(, a nonmanufacturing activity)~~, they are taxable. Fluxing materials sold to a repair shop or to a real property construction contractor or to any other nonmanufacturer are taxable.

SECTION 7. Tax 11.87(1)(intro.) and (f), and (2)(a), (b), (c), (d)1, (g), (j) and (k) are amended to read:

Tax 11.87(1)(intro.) In this ~~rule~~ section:

(f) "~~Sanatorium~~ Sanatorium" means an institution for the recuperation and treatment of victims of physical or mental disorders.

(2)(a) General. Generally, the gross receipts from sales of food or beverages shall be taxable when sold by restaurants, cafeterias, lunch counters, coffee shops, snack bars, eating houses, hotels, motels, lodging houses, sororities, fraternities, drug stores, diners, taverns, vending machines, drive-ins, mobile sales units, clubs, Young Men's Christian Associations, Young Women's Christian Associations and similar businesses, organizations or establishments.

(b) Sales by generally exempt seller. Certain foods that have been prepared by a seller by cooking, baking or other methods shall be taxable food even though the seller is principally engaged in the sale of exempt food. ~~For example, when a supermarket sells chickens roasted on a rotisserie, the roasted chickens are taxable food because heated food (or heated beverages) are taxable.~~ Heated food or beverages mean those products, items or components which have been prepared for sale in a heated condition and which are sold at any temperature which is higher than the air temperature of the room or place where they are sold.

Example: When a supermarket sells chickens roasted on a rotisserie, the roasted chickens are taxable food because heated food or beverages are taxable.

(c) Food components of meals. Food items which comprise or are components of a meal ~~(for example, a basket of chicken with cole slaw and french fries)~~ shall be taxable food when sold on a "take out" or "to go" basis and are packaged or wrapped and removed from the premises for consumption elsewhere.

Example: A basket of chicken with coleslaw and french fries sold "to go" is taxable food.

(d)1. "Caterer" means a person engaged in the business of preparing meals, food and drinks, and serving these items on premises designated by a purchaser. When an agreement with a caterer provides that the caterer shall prepare and serve food either for a stated price per meal, for a lump sum, or

for a price per plate, the consideration paid shall constitute ~~the sale of~~ taxable ~~food~~ gross receipts.

(g)1. A tip which is given directly to an employe in cash or which is added by a customer to a bill which amount is then turned over in full to the employe, shall be exempt from the sales tax, if the amount of ~~such~~ the tip is wholly in the discretion or judgment of the customer and the customer does not make the payment pursuant to an arrangement made with the seller.

2. A flat amount or flat percentage, whether designated as a tip or as a service charge, that is added to the price of a meal under a requirement of the seller or an arrangement made with the seller is a part of the selling price of ~~such~~ the meals and shall be subject to the tax, regardless of whether the amount or flat percentage may be subsequently paid over in whole or in part by the seller to employes.

(j) Transportation companies. The sale of meals and liquor by transportation companies ~~(e.g.,~~ such as airlines or railways), to a customer while operating in ~~or over~~ Wisconsin for a specific charge shall be taxable. ~~Such~~ These meals and beverages may be purchased by the transportation companies without tax for resale. However, if the sales price of the meal or beverage ~~shall~~ is not be separately stated to the customer, the tax shall apply to purchases of ~~such~~ these meals and beverages by transportation companies.

(k)1. When members of an exempt or nonexempt organization meet at a hotel, restaurant or other place of business where food or drinks are sold and the members pay for ~~such~~ the items, the place of business shall be considered selling directly to the members and not to the organization except as provided in subd. 2 and 3. The sales shall, therefore, be subject to the tax, even if the organization ~~shall collect~~ collects from the members ~~and pay,~~ pays the

seller, and ~~retain~~ retains a portion of the collections for its own purposes. In ~~such~~ these situations, the organization shall be deemed acting for its members' convenience and not purchasing and reselling meals.

2. ~~However, when~~ When an exempt ~~religious, charitable or educational~~ organization ~~shall pay~~ as described in s. 77.54(9a)(f), Stats., pays for food and beverages out of its own funds, and ~~shall provide such~~ provides the items to members or others without charge, the sale of ~~such~~ the items by a retailer to the organization shall not be subject to the tax. If ~~such~~ the exempt ~~organizations hold~~ organization holds a Certificate of Exempt Status issued by the department, ~~they~~ it shall give the retailer ~~their~~ the certificate number to claim the exemption.

SECTION 8. Tax 11.87(2)(k)3 is created to read:

Tax 11.87(2)(k)3 Sales of food and beverages are not subject to tax even though the employe of an exempt organization as described in s. 77.54(9a)(f), Stats., pays for the sale of the food or beverages provided all of the following are met:

- a. The retailer issues the billing or invoice for the food and beverages in the name of the exempt organization.
- b. The certificate of exempt status number of the exempt organization is entered on the retailer's copy of the invoice or billing document.
- c. The retailer keeps a copy of the documents described in subpar. a. and b.

SECTION 9. Tax 11.87(3)(a) and (4)(a) are amended to read:

Tax 11.87(3)(a) Health care facilities. Meals, food, food products, or beverages sold by hospitals, ~~sanitoriums~~ sanatoriums, nursing homes, retirement homes or day care centers registered under ch. 48, Stats. However, if an affiliated organization sells ~~such~~ the items, the exemption shall not

~~apply. For example, if the ladies' auxiliary of a hospital operates a coffee shop on the hospital premises, although the ladies' auxiliary is a nonprofit organization, the food and drinks sold at the coffee shop are taxable.~~

Example: If a ladies' auxiliary of a hospital, separate from the hospital, operates a coffee shop on the hospital premises, although the ladies' auxiliary is a nonprofit organization, the food and drinks sold at the coffee shop are taxable.

(4)(a) Specialty items. A seller engaged principally in the sale of taxable food may also be engaged in the sale of exempt food. ~~For example, a restaurant which specializes in serving pancakes may also sell containers of its specially prepared syrup to take home. Sales of this syrup are not taxable.~~

Example: A restaurant which specializes in serving pancakes may also sell containers of its specially prepared syrup to take home. Sales of this syrup are not taxable.

SECTION 10. Tax 11.91(1)(a), (b) and (g), (2)(a) and (3)(b) and (c)(intro.) are amended to read:

Tax 11.91(1)(a) A purchaser or assignee of the business or stock of goods, including furniture, fixtures, equipment and inventory, of any retailer liable for sales or use tax shall be personally liable for the payment of such the sales or use tax if the purchaser or assignee fails to withhold a sufficient amount of the purchase price to cover the taxes due.

(b) If a corporation ~~shall be~~ is created and ~~shall acquire~~ acquires the assets of a sole proprietor in consideration for the corporation's capital stock, the corporation is liable for ~~the~~ any sales or use tax liability of the sole proprietorship.

(g) If a ~~financial institution or other~~ creditor, including a financial institution, actually operates a business which has been voluntarily surrendered by a delinquent debtor in full or partial liquidation of a debt, the creditor is a successor. The creditor is not a successor if it acquires

possession of a business voluntarily surrendered, if it never operates the business and if its sole purpose is to sell the business in its entirety, as a whole or piecemeal, at whatever price it can obtain to recover its investment.

(2)(a) If there ~~shall be~~ is no purchase price, there shall be no successor's liability.

(3)(b) The purchaser shall submit a written request to the department for a clearance certificate. An oral request for a clearance certificate shall not be accepted. The letter requesting the certificate shall include the real name, business name and seller's permit number {, if known}, of the prior operator. ~~The department shall have~~ All sales tax returns for all periods during which the predecessor operated shall be filed with the department before it ~~can~~ may issue the certificate.

(c)(intro.) ~~By statute~~ Under s. 77.52(18)(a), Stats., the department has 60 days from the date it receives the request for a clearance certificate or from the date the former owner makes its records available, whichever is later, but no later than 90 days after it receives the request, to ascertain the amount of sales tax liability, if any. The department shall within these periods issue either:

SECTION 11. Tax 11.93(3) and (4) are repealed.

Note to Revisor: Replace the note at the end of s. Tax 11.93 with the following:

Note: The interpretations in this section are effective under the general sales and use tax law on or after September 1, 1969, except that: (a) the \$300 standard applies to taxable years beginning on and after January 1, 1979. Prior to that date, a \$100 standard applied; and (b) the "annual information return" was eliminated for 1981 and subsequent years pursuant to Chapter 221, Laws of 1979.

The rules 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

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

Date: April 1, 1991

DEPARTMENT OF REVENUE

By:


Mark D. Bugher
Secretary of Revenue

CKLEG/M011420A

RECEIVED

APR 3 1991

Revisor of Statutes
Bureau

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

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 rules clarify Department of Revenue policy on several sales tax matters. These clarifications include the treatment of video tapes sold to television stations, which previously had not been discussed in the rules, and of food and beverages sold to exempt organizations for consumption by their employees, which was established in a 1988 tax release. Other changes reflect court decisions, eliminate obsolete language and conform language, format and style to Legislative Council Rules Clearinghouse standards. These changes have no fiscal effect.

RECEIVED

APR 3 1991

Revisor of Statutes
Bureau

Long-Range Fiscal Implications

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

Authorized Signature/Telephone No. 266-2700

Shirley M. Deuss

Date

3/15/90

FISCAL ESTIMATE WORKSHEET

1989 Session

Detailed Estimate of Annual Fiscal Effect ORIGINAL UPDATED
 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	Note: Treat fiscal costs like a "checkbook": increased costs reduce available funds (-); decreased costs increase available funds (+).	\$ -	\$ +
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- Complete this only when proposal will increase or decrease state revenues, such as taxes, license fees, etc.		Decreased Rev.	Increased Rev.
GPR Taxes		\$ -	\$ +
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
 Dennis Collier, 266-9706

Authorized Signature/Telephone No. 266-2700
Margaret M. Deena
 Date 8/15/90



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

April 1, 1991

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

Re: Clearinghouse Rule 90-202

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:dab

CKLEGELC/671
Enclosure

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

RECEIVED

APR 3 1991

Revisor of Statutes
Bureau



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

April 1, 1991

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

Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 90-202.

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

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:MPW:dab
CKLEGELC/670
Enclosure

cc: Revisor of Statutes

RECEIVED

APR 3 1991

Revisor of Statutes
Bureau