

CR 92-157

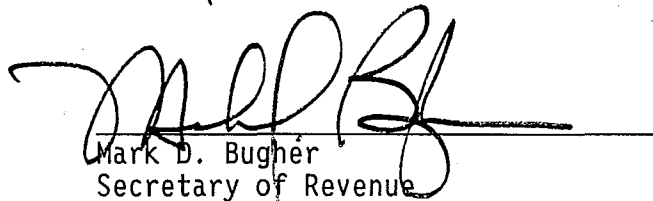
CERTIFICATE

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 taxes, was duly approved and adopted by this department on March 3, 1993.

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, 1993.

  
Mark D. Bugher  
Secretary of Revenue

MDB:MPW:c11  
CKLEG/1211

**RECEIVED**

MAR 5 1993

9:00  
Revisor of Statutes  
Bureau

ORDER OF THE DEPARTMENT OF REVENUE  
AMENDING AND CREATING RULES

The Wisconsin Department of Revenue adopts an order to amend Tax 11.33(2) and (4)(c) and (g), 11.83(title), (2)(a), (c) and (d), (3)(a), (4)(a) and (b), (6), (7)(a) and (b), (8)(b), (10) and (14), 11.84(1)(b)1 and (c), (2)(b), (3) and (4)(intro.) and (b), 11.85 (title), (2)(b) and (3)(a) and 11.88(3)(b) and (d); and to create Tax 11.83(7)(c), relating to sales and use taxes.

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Analysis By the Department of Revenue

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

Statutes interpreted: ss. 77.51(2), (4)(b)6, (9), (13)(am), (14)(j) and (15)(b)5, 77.52(1), (2)(a)1, 2, 9 and 10 and (15), 77.53(1), (16), (17), (17m), (17r) and (18), 77.54(5)(a), (c) and (d), (7), (7m), (9a), (13), (22)(intro.) and (f), (31) and (36), 77.56(2) and (3), 77.61(1)(a) and (c), 77.71(4), 218.10(3), (7) and (9) and 340.01(29), Stats.

SECTION 1. Tax 11.33(2) and (4)(g) are revised to conform to Clearinghouse Standards. Tax 11.33(4)(c) is revised to exempt transfers of boats, motor vehicles, etc. to in-laws, pursuant to 1991 Wis. Act 39 (s. 77.54(7), Stats.) and to reflect the department's position with respect to stepparents and stepchildren.

SECTION 2. Tax 11.83(title) is revised to update statutory references. Tax 11.83(2)(a) and (7)(a) are revised to conform to Clearinghouse Standards. Tax 11.83(2)(c) and (d) are revised due to the amendment of s. 77.54(22)(intro.), Stats., by 1991 Wis. Act 39, which now exempts parts and accessories. Tax 11.83(3)(a) is revised due to the repeal and recreation of s. 77.54(7), Stats., by 1991 Wis. Act 39 which applies the occasional sale exemption to in-laws, and to reflect the department's position with respect to stepparents and stepchildren. Tax 11.83(4)(a) is revised to reflect the department's position that truck bodies include semi-trailers as provided in the Gilomen Trailer Sales, Inc. decision (WTAC, 2/18/76). Tax 11.83(4)(b) is revised to correctly reflect s. 77.52(2)(a)10, Stats. Tax 11.83(6) is revised to address the county tax as provided in s. 77.71(4), Stats. Tax 11.83(7)(b) is revised to address s. 77.54(9a), Stats.

SECTION 3. Tax 11.83(7)(c) is created due to the creation of s. 77.56(3), Stats., by 1989 Wis. Act 31.

SECTION 4. Tax 11.83(8)(b) is revised to reflect the department's position regarding use tax due on vehicles withdrawn from inventory, and to conform to Clearinghouse Standards. Tax 11.83(10) and (14) are revised to conform to Clearinghouse Standards.

SECTION 5. Tax 11.84(1)(b)1 is revised to reflect the repeal and recreation of s. 77.54(7), Stats., by 1991 Wis. Act 39 which applies the occasional sale exemption to in-laws and to reflect the department's position with respect to stepparents and stepchildren. Tax 11.84(1)(c), (2)(b), (3) and (4)(intro.) and (b) are revised to conform to Clearinghouse Standards.

SECTION 6. Tax 11.85(title) and (3)(a) are revised to conform to Clearinghouse Standards. Tax 11.85(2)(b) is revised to reflect the repeal and recreation of s. 77.54(7), Stats., by 1991 Wis. Act 39 which applies the occasional sale exemption to in-laws and to reflect the department's position with respect to stepparents and stepchildren.

SECTION 7. Tax 11.88(3)(b) is revised to reflect the amendment to s. 77.51(4)(b)6, Stats., by 1991 Wis. Act 39. Tax 11.88(3)(d) is revised to reflect the repeal and recreation of s. 77.54(7), Stats., by 1991 Wis. Act 39 which applies the occasional sale exemption to in-laws and to reflect the department's position with respect to stepparents and stepchildren.

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SECTION 1. Tax 11.33(2) and (4)(c) and (g) are amended to read:

Tax 11.33(2) GENERAL. Sales of tangible personal property and taxable services are not taxable if they are exempt "occasional sales". However, if the number, scope and character of the sales are such that they exceed the standards in the statutes and this section, a taxable sale occurs.

(4)(c) The transfer of a motor vehicle, boat, snowmobile, mobile home not exceeding 45 feet in length, trailer, semitrailer, all-terrain vehicle or aircraft to a spouse, parent, stepparent, father-in-law, mother-in-law, child or stepchild, son-in-law or daughter-in-law, of the transferor provided the property has been previously registered in Wisconsin in the name of the transferor, if required to be registered, and the transferor is not engaged in the business of selling this type of property.

(g) The sale of tangible personal property or taxable services by a person not otherwise required to hold a seller's permit, if the total taxable gross receipts from sales of tangible personal property and taxable services are less than \$1,000 during the calendar year. However, purchases of tangible personal property or taxable services which when resold are exempt under this paragraph, are taxable purchases by that ~~person~~ person, except when the person is able to claim exemption under s. 77.54(9a), Stats.

Note to Revisor: Change the note at the end of Tax 11.33 to read:

Note: The interpretations in s. Tax 11.33 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) The exemption in sub. (3)(b) became effective March 1, 1979; (b) Non-retailer sales of all-terrain vehicles as described in sub. (4)(c) became taxable and the sale of an all-terrain vehicle as described in sub. (3)(c) and (d) became exempt effective September 1, 1987, pursuant to 1987 Wis. Act 27; (c) The exemption for the sale of a business or business assets in sub. (3)(e) became effective May 17, 1988, pursuant to 1987 Wis. Act 399; and (d) The exemption for transfers of motor vehicles, boats, etc., to in-laws became effective August 15, 1991, pursuant to 1991 Wis. Act 39.

SECTION 2. Tax 11.83(title), (2)(a), (c) and (d), (3)(a), (4)(a) and (b), (6) and (7)(a) and (b) are amended to read:

Tax 11.83(title) MOTOR VEHICLES. (ss. 77.51(13)(am) and (14)(j), 77.52(1) and (15), 77.53(1), (16), (17) and (18), 77.54(5)(c) and (d), (7) and (22)(f), 77.56(2) and (3), 77.61(1) and 77.71(4), Stats.)

(2)(a) Gross receipts from the sale of a motor vehicle minus any trade-in allowance, if the sale and trade-in are one transaction. A separate or independent sale of a motor vehicle by either the buyer or seller of another motor vehicle is not a trade-in, even if the proceeds from the sale are immediately applied by the seller to a purchase of another motor vehicle. A dealer does not realize taxable receipts from a transaction in which one motor vehicle is traded for another of lesser value, called a "trade-down".

(c) Gross receipts from equipment and accessories sold with a motor vehicle. However, adaptive equipment, including parts and accessories, that makes it possible for handicapped persons to enter, operate or leave a vehicle as defined in s. 27.01(7)(a)2, Stats., is exempt from sales and use tax if the equipment is purchased by the handicapped person, a person acting directly on behalf of the handicapped person or a nonprofit organization.

(d) Gross receipts from charges for all parts and labor for repair, service and maintenance performed on a motor vehicle, including charges for installation of accessories or attachments, except charges for adaptive

equipment, including parts and accessories, that makes it possible for handicapped persons to enter, operate or leave a vehicle as described in par. (c).

(3)(a) The occasional sale of a motor vehicle is taxable, unless the transfer is to the spouse, parent, stepparent, father-in-law, mother-in-law, child or, stepchild, son-in-law or daughter-in-law of the transferor or is transferred from an individual to a corporation which is solely owned by the individual; and the motor vehicle has been previously registered in Wisconsin in the name of the transferor; and the transferor is not a motor vehicle dealer. ~~A-son-in-law-or-daughter-in-law-is-not-allowed-this-exemption.~~

(4)(a) The gross receipts from the sales of motor vehicles or truck bodies to nonresidents of Wisconsin, including members of the armed forces, who will not use the vehicles or trucks for which the truck bodies were made in Wisconsin other than in their removal from Wisconsin are exempt. Truck bodies include semi-trailers. However, the separate sale of a "slide-in" camper to a nonresident is taxable if delivery is in Wisconsin.

(b) Gross receipts from the repair by a Wisconsin retailer of a nonresident's motor vehicle or truck body is subject to the tax.

(6) TAX CREDIT FOR VEHICLE PURCHASED OUTSIDE WISCONSIN. A motor vehicle purchased outside this state and registered in this state generally is subject to the Wisconsin use tax, except as noted in sub. (4)(c). However, if the purchase was subject to a sales or use tax by the state or the District of Columbia in which the purchase was made, sales or use tax paid the other state or the District of Columbia shall be applied as a credit against and deducted from the Wisconsin use tax. This credit shall not apply to taxes paid to another country, to municipalities in other states or to motor vehicle registration fees.

(7)(a) The distribution of a motor vehicle to the ~~heir(s)~~ heir or heirs of an estate is not a taxable transfer subject to the Wisconsin sales or use tax. However, the sale of a motor vehicle by a personal representative of an estate is subject to the tax, and the purchaser is required to pay the tax to the department of transportation at the time of registration.

(b) A motor vehicle transferred as a gift or as a prize in a contest or drawing is exempt when registered with the department of transportation by the recipient or prize winner. However, the sale of the vehicle to the donor of the gift or prize is taxable, unless the donor is an organization described in s. 77.54(9a), Stats.

SECTION 3. Tax 11.83(7)(c) is created to read:

Tax 11.83(7)(c) A motor vehicle donated to an organization described in s. 77.54(9a), Stats., is not subject to Wisconsin use tax.

SECTION 4. Tax 11.83(8)(b), (10) and (14) are amended to read:

Tax 11.83(8)(b) Retail dealers ~~shall~~ may not report on the basis prescribed in par. (a) for service vehicles such as wreckers or pick-up trucks, ~~or~~ autos used by customers when their car is being repaired or any vehicle properly capitalized and depreciated for Wisconsin franchise or income tax purposes. Wholesalers, distributors, brokers or manufacturers may not report on this basis.

(10) HEAVY EQUIPMENT DEALERS. Heavy equipment dealers who are not registered with the Wisconsin department of transportation as motor vehicle dealers because their sales are too few in number to require registration ~~shall~~ may not charge the sales tax on their sales of motor vehicles. The tax shall be collected from the purchaser at the time the unit is registered with Wisconsin. The heavy equipment dealers may purchase motor vehicles for resale without tax.

(14) REFUNDS UNDER "LEMON LAW". Sales tax refunds made under s. 218.015(2)(f), Stats., the "lemon law", are normally made in the same manner as the other sales tax refunds. However, when a defective motor vehicle is returned to the manufacturer for a refund of the purchase price, the purchaser is permitted to collect a sales tax refund directly from the department if the manufacturer fails to refund the tax.

Note to Revisor: Change the note at the end of Tax 11.83 to read:

Note: The interpretations in s. Tax 11.83 are effective under the general sales and use tax law on and after September 1, 1969, except that: (a) The 5% use tax payable by motor vehicle dealers using regular plates in sub. (8)(a)1 was \$1.00 per month through December 31, 1972, \$1.35 per month until June 30, 1981, \$2.25 per month until December 31, 1985, and thereafter as shown in this section; (b) The 5% use tax payable in sub. (8)(a)2 by motor vehicle dealers using dealer plates was 25¢ per month through December 31, 1972, 35¢ per month until June 30, 1981, 60¢ per month until December 31, 1985, and thereafter as shown in this section; (c) The exemption for a transfer from an individual to a corporation solely owned by an individual became effective January 1, 1983, pursuant to Chapter 264, Laws of 1981; (d) The exemption for motor vehicles used in waste reduction and recycling became effective July 1, 1984, pursuant to 1983 Wis. Act 426; (e) The exemption for mobile mixing and processing units became effective July 20, 1985, pursuant to 1985 Wis. Act 29; (f) The exemption for adaptive equipment for handicapped persons to enter, operate or leave a vehicle became effective June 1, 1990, pursuant to 1989 Wis. Act 238; (g) The exemption for motor vehicles donated to exempt organizations became effective August 9, 1989, pursuant to 1989 Wis. Act 31; (h) The exemption for transfers of motor vehicles to in-laws became effective August 15, 1991, pursuant to 1991 Wis. Act 39; and (i) The exemption for parts and accessories of adaptive equipment for motor vehicles of handicapped persons became effective October 1, 1991, pursuant to 1991 Wis. Act 39.

SECTION 5. Tax 11.84(1)(b)1 and (c), (2)(b), (3) and (4)(intro.) and (b) are amended to read:

Tax 11.84(1)(b)1 The transfer is to the spouse, parent or, stepparent, father-in-law, mother-in-law, child, stepchild, son-in-law or daughter-in-law of the transferor;

(c) Section 77.61(1)(a), Stats., provides that no aircraft shall may be registered in Wisconsin unless the registrant presents proof that the sales tax has been paid or a valid exemption was claimed. If the aircraft is purchased from a person other than a Wisconsin aircraft dealer, the purchaser

shall pay the tax at the time the aircraft is registered with the Wisconsin department of transportation, division of aeronautics. The tax applies to aircraft registered or customarily hangared or both in Wisconsin, even though the aircraft also may be used out-of-state.

(2)(b) Parking. 1. Section 77.52(2)(a)9, Stats., imposes the tax on "Parking or providing parking space for motor vehicles and aircraft for a consideration...." "Parking" includes occupying space in a hangar when an aircraft is available for use without requiring a substantial expenditure of time or effort to make it operational. ~~For example, an aircraft kept in a hangar and available for normal use is parked, but an aircraft kept in a hangar with its wings off is stored rather than parked.~~

Note to Revisor: The quoted statutory material in Tax 11.84(2)(b)1 should be in italics.

Note to Revisor: Add the following examples after Tax 11.84(2)(b)1:

Examples: 1) A ready-to-fly aircraft occupying space in a hangar and available for immediate use is parked.

2) An aircraft occupying space in a hangar with its wings off is not parked, since it would require a substantial expenditure of time or effort to make it operational.

2. Indoor parking, such as single or multiple "T" hangar parking, and outdoor ~~(tie-down)~~, or "tie-down," parking are taxable.

(3) EXEMPT SALES OF AIRCRAFT. (a) Section 77.54(5)(a), Stats., provides that the tax shall does not apply to gross receipts from aircraft, including accessories, attachments, parts and fuel therefor, sold to persons using the aircraft as certified or licensed carriers of persons or property in interstate or foreign commerce under authority of the laws of the United States or any foreign government, or to aircraft sold to a nonresident of this state who will not use the aircraft in this state other than to remove it from Wisconsin. Scheduled air carriers and commuter carriers with air carrier



operating certificates shall qualify for this exemption. This exemption does not apply to persons with air worthiness certificates which indicate certain safety standards have been met, if they do not otherwise qualify.

(b) The tax ~~shall~~ does not apply to charges for repair, service and maintenance of aircraft used by a certified or licensed carrier of persons or property in interstate or foreign commerce under the laws of the United States or any foreign government.

(4)(intro.) NONTAXABLE SERVICES. Gross receipts from the following services or fees ~~shall~~ are not be taxable:

(b) Flight instruction when the fees for such ~~the~~ instruction are separately stated from the charge for the rental of the aircraft.

Note to Revisor: Change the note at the end of Tax 11.84 to read:

Note: The interpretations in s. Tax 11.84 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) The exemption for federal aviation fuel is effective January 1, 1982, pursuant to Chapter 20, Laws of 1981; (b) The exemption for aircraft brought into Wisconsin by new residents became effective August 1, 1987, pursuant to 1987 Wis. Act 27; (c) The exemption for certain nonresidents' aircraft became effective May 15, 1988, pursuant to 1987 Wis. Act 399; and (d) The exemption for transfers of aircraft to in-laws became effective August 15, 1991, pursuant to 1991 Wis. Act 39.

SECTION 6. Tax 11.85(title), (2)(b) and (3)(a) are amended to read:

Tax 11.85(title) BOATS, VESSELS AND BARGES. (ss. 77.51(13)(am), 77.52(2)(a)9 and 10, 77.53(17), (17m) and (18), 77.54(7) and (13) and 77.61(1), Stats.)

Note to Revisor: The title to Tax 11.85(1) should be written in all capital letters.

(2)(b) Sales of boats to the spouse, parent ~~or~~, stepparent, father-in-law, mother-in-law, child, stepchild, son-in-law or daughter-in-law of the transferor shall be exempt if the boat was previously registered with the Wisconsin department of natural resources or documented under the laws of the United States in the transferor's name and if the transferor is not engaged in the business of selling boats.

(3)(a) No boat shall may be registered in this state unless the registrant presents proof that the sales or use tax has been paid or that the transaction was exempt. If the boat is purchased from a person other than a person with a seller's permit, the purchaser shall pay the tax ~~at-the-time~~ with the boat ~~is registered-with-the~~ registration, mailed to Wisconsin Department of Natural Resources, Boat Registration Section, P.O. Box 7236, Madison, WI 53707.

Note to Revisor: Change the note at the end of Tax 11.85 to read:

Note: The interpretations in s. Tax 11.85 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) Boats documented under laws of the United States do not qualify for the occasional sale exemption effective February 28, 1979, pursuant to Chapter 1, Laws of 1979; (b) Charges by governmental units for docking and storing boats became taxable effective June 1, 1980, pursuant to Chapter 221, Laws of 1979; (c) The exemption for boats of nonresidents kept in waters contiguous to the nonresident's state of domicile became effective September 1, 1985, pursuant to 1985 Wis. Act 29, later amended effective June 1, 1988, pursuant to 1987 Wis. Act 268; (d) The exemption for boats brought into Wisconsin by new residents became effective August 1, 1987, pursuant to 1987 Wis. Act 27; and (e) The exemption for transfers to in-laws became effective August 15, 1991, pursuant to 1991 Wis. Act 39.

SECTION 7. Tax 11.88(3)(b) and (d) are amended to read:

Tax 11.88(3)(b) Under s. 77.51(4)(b)6 and (15)(b)5, Stats., 35% of the total gross receipts from the sale of a certain new mobile home ~~which is a primary housing unit~~ homes is exempt from the tax. No credit is allowed for trade-in allowances on the purchase of a these new mobile home homes. The 35% exemption applies to a new mobile home that is:

1. A primary housing unit under s. 340.01(29), Stats., or
2. Transported in two unattached sections if the total size of the combined sections, not including additions and attachments, is at least 984 square feet measured when the sections are ready for transportation.

(d) Under s. 77.54(7), Stats., mobile homes transferred to the spouse, parent, stepparent, father-in-law, mother-in-law, child or stepchild, son-in-law or daughter-in-law of the transferor are exempt occasional sales if the mobile home has been previously registered or titled in Wisconsin in the name of the transferor and the transferor is not engaged in the business of selling homes.

Note to Revisor: Change the note at the end of Tax 11.88 to read:

Note: The interpretations in s. Tax 11.88 are effective under the general sales and use tax law on and after September 1, 1969, except: (a) Nonretailer sales of mobile homes became taxable effective August 1, 1977, pursuant to Chapter 29, Laws of 1977; (b) Nonretailer sales of mobile homes exceeding 45 feet in length became exempt effective July 1, 1978, pursuant to Chapter 418, Laws of 1977; (c) Rental of a mobile home that is personal property for lodging for a continuous period of one month or more became exempt effective July 1, 1984, pursuant to 1983 Wis. Act 341, clarified effective April 1, 1986, pursuant to 1985 Wis. Act 149; (d) Gross receipts from a used mobile home became exempt effective January 1, 1987, pursuant to 1985 Wis. Act 29; (e) Thirty-five percent of the gross receipts from the sale of new mobile homes became exempt January 1, 1987, pursuant to 1985 Wis. Act 29; (f) The exemption from use tax of mobile homes purchased 90 or more days before moving to Wisconsin became effective August 1, 1987, pursuant to 1987 Wis. Act 27; (g) The exemption for transfers to in-laws became effective August 15, 1991, pursuant to 1991 Wis. Act 39; and (h) The exemption for certain new mobile homes transported in two unattached sections became effective October 1, 1991, pursuant to 1991 Wis. Act 39.

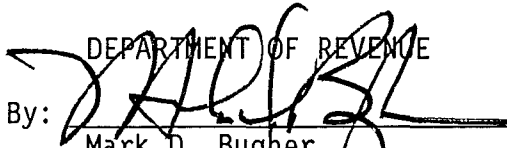
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The rules contained in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register as provided in s. 227.22(2)(intro.), Stats.

Final Regulatory Flexibility Analysis

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

Dated: March 3, 1993

DEPARTMENT OF REVENUE  
By:   
Mark D. Bugher  
Secretary of Revenue

CKLEG/1214

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MAR 5 1993  
Revisor of Statutes  
Bureau

LRB or Bill No./Adm. Rule No.  
Tax 11.33, 11.84 et al.  
Amendment No. if Applicable

ORIGINAL       UPDATED  
 CORRECTED       SUPPLEMENTAL

**FISCAL ESTIMATE**  
DOA-2048 (R11/90)

**Subject**  
Rules Related to Occasional Sales of Titled Vehicles and Other Rule Changes

**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 \_\_\_\_\_
  - School Districts       VTAE Districts

**Fund Sources Affected**

- GPR     FED     PRO     PRS     SEG     SEG-S

**Affected Ch. 20 Appropriations**

**Assumptions Used in Arriving at Fiscal Estimate**

This rule reflects changes in statutes enacted in 1991 Wisconsin Acts 31 and 39, clarifies the Department's existing interpretations and updates language and style to conform to Legislative Clearinghouse standards. It has no fiscal effect.

**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. Derus  
*Margaret M. Derus*

Date  
3/17/92



State of Wisconsin • DEPARTMENT OF REVENUE

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

*Tommy G. Thompson*  
Governor

*Mark D. Bugher*  
Secretary of Revenue

March 4, 1993

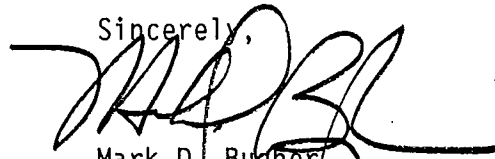
Douglas LaFollette  
Secretary of State  
30 West Mifflin Street, 10th Floor  
Madison, WI 53703

Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 92-157.

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

Sincerely,



Mark D. Bugher  
Secretary of Revenue

MDB:MPW:c11  
CKLEG/1209

Enclosure

cc: Revisor of Statutes

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MAR 5 1993

Revisor of Statutes  
Bureau



State of Wisconsin • DEPARTMENT OF REVENUE

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

Tommy G. Thompson  
Governor

Mark D. Bugher  
Secretary of Revenue

March 4, 1993

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Bureau

Gary L. Poulson  
Assistant Revisor  
131 West Wilson Street, Suite 800  
Madison, WI 53703-3233

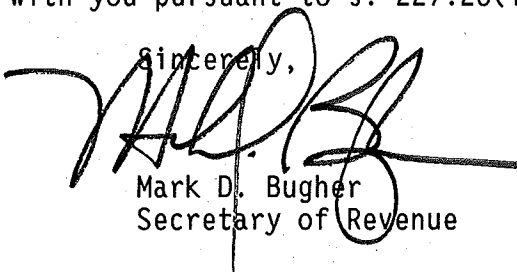
Re: Clearinghouse Rule 92-157

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 taxes.

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

Sincerely,



Mark D. Bugher  
Secretary of Revenue

MDB:MPW:c11  
CKLEG/1210

Enclosure

cc: Douglas J. LaFollette, Secretary of State  
Commerce Clearing House, Inc.  
Research Institute of America, Inc.