

CR 92-223

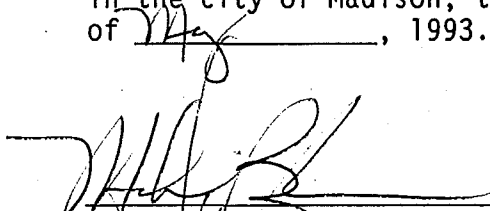
CERTIFICATE

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 May 24, 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 24th day of May, 1993.



Mark D. Bugher
Secretary of Revenue

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MAY 26 1993
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ORDER OF THE DEPARTMENT OF REVENUE
RENUMBERING, AMENDING AND CREATING RULES

The Wisconsin Department of Revenue adopts an order to renumber Tax 11.15(2)(k) and (L); amend Tax 11.15(title) and (7); and create Tax 11.15(7)(b), relating to the sales and use tax treatment of containers and packaging materials.

Analysis by the Department

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

Statutes interpreted: ss. 77.51(4)(a) and (b) and (14)(intro.) and (j), 77.52(1) and (2)(a)10 and 77.54(3m) and (6)(b), Stats.

SECTION 1. Tax 11.15(title) is revised to include statutory references, which were previously omitted.

SECTION 2. Tax 11.15(2)(k) and (L) are renumbered to provide for proper alphabetical order.

SECTIONS 3 AND 4. Tax 11.15(7) is revised and Tax 11.15(7)(b) created to clarify the department's position with respect to charges for packaging materials in connection with the sale of tangible personal property. Included is a discussion of the sales and use tax treatment of packaging materials returned by customers, which was not previously addressed.

SECTION 1. Tax 11.15(title) is amended to read:

Tax 11.15(title) CONTAINERS AND OTHER PACKAGING AND SHIPPING MATERIALS.
(ss. 77.51(4)(a) and (b) and (14)(intro.) and (j), 77.52(1) and (2)(a)10 and 77.54(3m) and (6)(b), Stats.)

SECTION 2. Tax 11.15(2)(k) and (L) are renumbered Tax 11.15(2)(j) and (k).

SECTION 3. Tax 11.15(7) is amended to read:

Tax 11.15(7) CONTAINERS SOLD. (a) If a ~~separate~~ charge is made by a seller or lessor of tangible personal property to a customer for packaging materials used in connection with the shipment of the property, the charge for packaging materials becomes a part of the selling price or rental charge and ~~is subject to the tax.~~ If the sale of the property shipped is not subject to

ORIGINAL UPDATED

LRB or Bill No./Adm. Rule No.
Tax 11.15

FISCAL ESTIMATE
DOA-2048 (R10/92)

CORRECTED SUPPLEMENTAL

Amendment No. if Applicable

Subject Sales Tax Treatment of Containers and Packaging Materials

Fiscal Effect

State: No State Fiscal Effect

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

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

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

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 clarifies the Department of Revenue's existing treatment of containers and packaging materials; it has no fiscal effect.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.) Wisconsin Department of Revenue Dennis Collier 266-5773	Authorized Signature/Telephone No. Yeang-Eng Braun (608) 266-2700 <i>Yeang-Eng Braun</i>	Date 12/9/92
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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

May 25, 1993

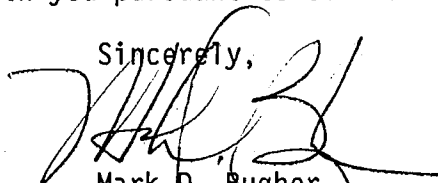
Douglas LaFollette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, WI 53703

Dear Secretary LaFollette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 92-223:

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

Sincerely,



Mark D. Bugher
Secretary of Revenue

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Enclosure

cc: Revisor of Statutes

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Tommy G. Thompson
Governor

Mark D. Bugher
Secretary of Revenue

May 25, 1993

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

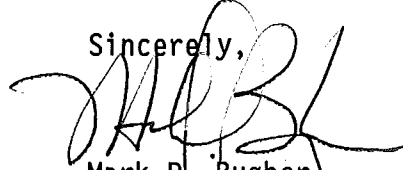
Re: Clearinghouse Rule 92-223

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/1303

Enclosure

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

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MAY 26 1993

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