

CR 93-95

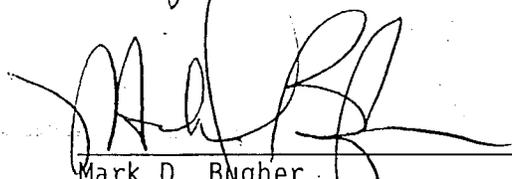
CERTIFICATE

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 individual income taxation, corporation franchise and income taxation, gift taxation, and the property tax deferral loan program, was duly approved and adopted by this department on September 16, 1993.

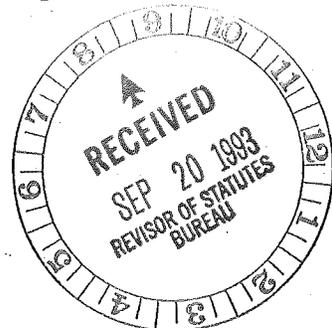
I further certify that this copy has been compared by me with the original on file in this department and that it is a true copy of the original, and of the whole of the original.

IN TESTIMONY WHEREOF, I have hereunto set my hand at 125 South Webster Street in the city of Madison, this 16th day of September, 1993.



Mark D. Bugher
Secretary of Revenue

MDB:MPW:c11
CKLEG/1401



12-1-94

ORDER OF THE DEPARTMENT OF REVENUE
REPEALING RULES

The Wisconsin Department of Revenue adopts an order to repeal Tax 2.13, 2.14, 2.15, 2.16, 2.165, 2.19, 2.20, 2.21, 2.22, 2.24, 2.25, 2.26, 2.51, 2.53, 2.56, 2.57, 2.60, 2.63, 2.65, 2.70, 2.72, 2.721, 2.73, 2.75, 2.76, 2.80, 2.81, 2.83, 2.86, 3.01, 3.05, 3.07, 3.08, 3.09, 3.12, 3.14, 3.17, 3.35, 3.36, 3.37, 3.38, 3.43, 3.45, 3.48, 3.52, 3.54, 3.81 and 3.82 and chs. Tax 5 and 17, relating to individual income taxation, corporation franchise and income taxation; gift taxation; and the property tax deferral loan program.

Analysis by the Department of Revenue

Statutory authority: ss. 71.80(1)(c), 72.05 and 227.11(2)(a), Stats.

Statutes interpreted: s. 71.01(3)(f), 1983 Stats.; ss. 71.02(1)(b) and (2)(c), (d) and (h), 71.03(1)(b), (c), (d), (g), (j) and (k) and (5), 71.04, 71.041, 71.046, 71.05(1)(a)7 and (b)4, 71.09(6p)(a) and (b), 71.10(3m) and (16), 71.11(8) and (9), 71.23, 71.305, 71.307(2), 71.317(3) and 71.333, 1985 Stats.; subch. IV, ch. 77, 1989 Stats.; and ss. 70.375, 70.40(3), 70.41(1) and (3), 70.415(3), 70.42(3), 70.421(3), 70.425, 71.07(5), 71.10(1), 71.25(5), 71.26(2) and (3)(L) and 71.30(2) and (8)(a) and (b), Stats.

SECTION 1. Tax 2.13, 2.15, 2.16, 2.19, 2.20, 2.21, 2.22, 2.24, 2.25, 2.26, 2.51, 2.53, 2.56, 2.57, 2.60, 2.63, 2.65, 2.70, 2.72, 2.721, 2.73, 2.75, 2.76, 2.80, 2.81, 2.83 and 2.86 are repealed because they are obsolete effective with taxable years 1987 and thereafter, as a result of 1987 Wis. Act 27 which generally federalized Wisconsin's corporate and franchise income tax law. Tax 2.14 is repealed because it is obsolete effective with taxable years 1986 and thereafter, as a result of 1985 Wis. Act 29 which amended s. 71.09(6p)(a) and (b), Stats. Tax 2.165 is repealed because it is obsolete effective with taxable years beginning on or after August 1, 1988, as a result of 1989 Wis. Act 31 which generally federalized Wisconsin's treatment of taxable years.

SECTION 2. Tax 3.01, 3.05, 3.07, 3.08, 3.12, 3.14, 3.17, 3.35, 3.36, 3.37, 3.38, 3.43, 3.45, 3.48, 3.52, 3.54, 3.81 and 3.82 are repealed because they are obsolete effective with taxable years 1986 and thereafter, as a result of 1987 Wis. Act 27 which generally federalized Wisconsin's corporate franchise and income tax law. Tax 3.09 is repealed because it is obsolete effective with taxable years 1986 and thereafter, as a result of 1985 Wis. Act 29 which repealed s. 71.01(3)(f), Stats.

SECTION 3. Chapter Tax 5 is repealed, because it is obsolete. Gift taxation was repealed as a result of 1987 Wis. Act 27, effective for transfers made on or after January 1, 1992.

SECTION 4. Chapter Tax 17 is repealed, because it is obsolete. The property tax deferral loan program was transferred from the department of revenue to the department of administration as a result of 1991 Wis. Act 269, which renumbered subch. IV, ch. 77, to be subch. X, ch. 16, effective July 1, 1992.

SECTION 1. Tax 2.13, 2.14, 2.15, 2.16, 2.165, 2.19, 2.20, 2.21, 2.22, 2.24, 2.25, 2.26, 2.51, 2.53, 2.56, 2.57, 2.60, 2.63, 2.65, 2.70; 2.72, 2.721, 2.73, 2.75, 2.76, 2.80, 2.81, 2.83 and 2.86 are repealed.

SECTION 2. Tax 3.01, 3.05, 3.07, 3.08, 3.09, 3.12, 3.14, 3.17, 3.35, 3.36, 3.37, 3.38, 3.43, 3.45, 3.48, 3.52, 3.54, 3.81 and 3.82 are repealed.

SECTION 3. Chapter Tax 5 is repealed.

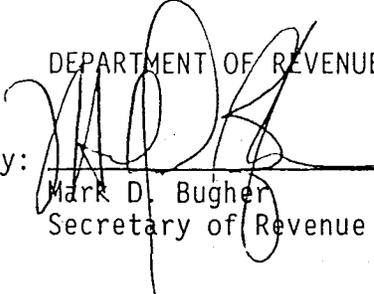
SECTION 4. Chapter Tax 17 is repealed.

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: September 16, 1993

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

CKLEG/1242



ORIGINAL UPDATED

LRB or Bill No./Adm. Rule No.

Tax Ch. 5, 17 et al

CORRECTED SUPPLEMENTAL

Amendment No. if Applicable

FISCAL ESTIMATE
DOA-2048 (R10/92)

Subject

Repeal of Obsolete 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 Costs - May be possible to Absorb Within Agency's Budget Yes No

Increase Existing Appropriation Increase Existing Revenues

Decrease Existing Appropriation Decrease Existing Revenues

Decrease Costs

Create New Appropriation

Local: No Local Government Costs

1. Increase Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:
 Towns Villages Cities

2. Decrease Costs
 Permissive Mandatory

4. Decrease Revenues
 Permissive Mandatory

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 order repeals rules made obsolete by federalization of the corporate franchise and income tax by 1987 Wisconsin Act 27, by repeal of the gift tax in 1987 Act 27, by transfer of responsibility for the property tax deferral loan program to the Department of Administration by 1991 Act 269, and by other statutory changes made in 1985 Act 29 and 1989 Act 31. There is no state 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
266-2700

Yeang Eng Braun

Date

4/14/93



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

September 17, 1993

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

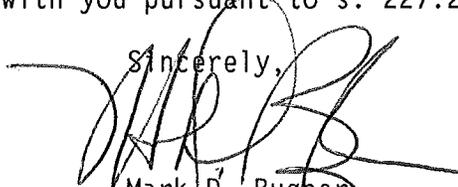
Re: Clearinghouse Rule 93-95

Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to individual income taxation, corporation franchise and income taxation, gift taxation, and the property tax deferral loan program.

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

Sincerely,



Mark D. Bugher
Secretary of Revenue

MDB:MPW:c11
CKLEG/1400

Enclosure

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





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

September 17, 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 93-95.

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

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:MPW:c11
CKLEG/1399

Enclosure

cc: Revisor of Statutes

