

CR 95-83

CERTIFICATE
ORDER ADOPTING RULES



STATE OF WISCONSIN)

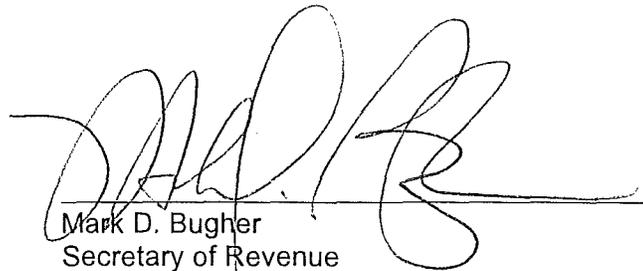
) SS

DEPARTMENT OF REVENUE)

I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records certify that the attached rule, relating to the amending of rule Tax 12.065(5)(b)1 and 8 was duly approved and adopted by this department on August 28, 1995.

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 28th day of August, 1995.


Mark D. Bugher
Secretary of Revenue

MDB:WTT:ska

ORDER OF THE DEPARTMENT OF REVENUE
AMENDING RULES

The Wisconsin Department of Revenue adopts an order to amend Tax 12.065(5)(b)1 and 8, relating to reducing the time frame required for Department of Revenue approval of non-credit continuing education courses for assessors and assessment personnel.

Analysis by the Department of Revenue

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

Statutes interpreted: ss. 73.09(4)(b), Stats.

SECTION 1. Tax 12.065(5)(b)1 and 8 are amended to reflect an effort by the Department of Revenue to better service the needs of their customers by lowering the requirement for approval of new non-credit programs to a minimum of 30 days from the existing rule which provides for a 60 day requirement. This rule also requires that the department provide a decision to approve or refusal to approve the sponsor's program/course application not less than 5 days prior to the beginning of the program. This change will allow for a shorter time frame in the approval process.

Note: The revisions stated above will facilitate the approval process for sponsors of non-credit continuing education courses and will simplify the continuing education option for individuals by making approved programs more accessible.

SECTION 1. Tax 12.065(5)(b)1 and 8 are amended to read:

Tax 12.065(5)(b)1. An application for approval shall be submitted at least ~~60~~ 30 days prior to the commencement of the program on a form provided by the department. The department shall require the following information and materials:

- a. The program title.
- b. Name and qualifications of instructor.
- c. The name of the sponsoring organization.
- d. Detailed outlines of each course with specific allocation of classroom hours to each topic.

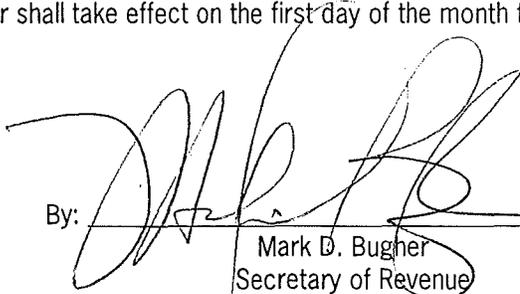
8. The school or program sponsor submitting a completed application as described in par. (b)1 shall be notified of the department's approval within ~~45 days of the receipt of the application.~~ decision to approve or refuse to approve the application not less than 5 days prior to the commencement of the program.

Final Regulatory Flexibility Analysis

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

The amendments contained in this order shall take effect on the first day of the month following its publication.

Dated: Sept 28, 1995

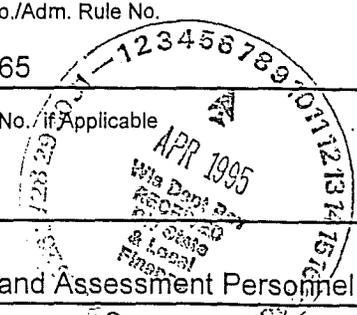
By: 
Mark D. Bugher
Secretary of Revenue

WISCONSIN DEPARTMENT OF REVENUE

LRB or Bill No./Adm. Rule No.

TAX 12.065

Amendment No. if Applicable



FISCAL ESTIMATE
A-2048 N(R10/94)

- ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

Subject: Time Frame for DOR Approval of Continuing Education Courses for Assessors and Assessment Personnel

Fiscal Effect
State: No State Fiscal Effect
Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

<input type="checkbox"/> Increase Existing Appropriation	<input type="checkbox"/> Increase Existing Revenues	<input checked="" type="checkbox"/> Increase Costs - May be Possible to Absorb Within Agency's Budget <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Decrease Existing Appropriation	<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Create New Appropriation	<input type="checkbox"/> Decrease Costs	

Local: No Local Government Costs

1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	5. Types of Local Governmental Units Affected: <input type="checkbox"/> Towns <input type="checkbox"/> Villages <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others _____ <input type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	4. <input type="checkbox"/> Decrease Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	

Fund Sources Affected <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEG-S	Affected Ch. 20 Appropriations
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Assumptions Used in Arriving at Fiscal Estimate

The rule order shortens the time frame for approval of noncredit continuing education programs for assessors and assessment personnel. According to the Department's Assessment Practices Section, which administers this training, the rule order may require minor changes in the procedures for circulating course materials to the assessment advisory committee for review. The cost of such changes is likely to be minimal.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.) Wisconsin Department of Revenue Blair Kruger, 266-1310	Authorized Signature/Telephone No. Yeang-Eng Braun 266-2700 <i>Yeang Eng Braun</i>	Date 4/6/95
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FISCAL ESTIMATE WORKSHEET
 Detailed Estimate of Annual Fiscal Effect
 DOA-2047(R10/94)

ORIGINAL UPDATED
 CORRECTED SUPPLEMENTAL

LRB or Bill No./Adm. Rule No.	Amendment No.
TAX 12.065	

Subject
 Time Frame for DOR Approval of Continuing Education Courses for Assessors and Assessment Personnel

I. One-Time Costs or Revenue Impacts 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		
State Operations - Salaries and Fringe	\$	\$ -
(FTE Position Changes)	(FTE)	(- FTE)
State Operations-Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	\$	\$ -
B. State Costs by Source of Funds	Increased Costs	Decreased Costs
GPR	\$	\$ -
FED		-
PRO/PRS		-
SEG/SEG-S		-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	Increased Rev.	Decreased Rev.
GPR Taxes	\$	\$ -
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
TOTAL State Revenues	\$	\$ -

NET ANNUALIZED FISCAL IMPACT

	STATE	LOCAL
NET CHANGE IN COSTS	\$ see text of fiscal note	\$
NET CHANGE IN REVENUES	\$	\$

Agency/Prepared by: (Name & Phone No.) Wisconsin Department of Revenue Blair Kruger, 266-1310	Authorized Signature/Telephone No. Yeang-Eng Braun 266-2700 <i>Yeang Eng Braun</i>	Date 4/6/95
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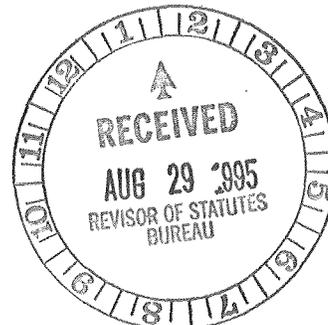
State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE

125 South Webster Street, P.O. Box 8933
Madison, Wisconsin 53708-8933
PHONE (608)266-9758
FAX (608)264-6887

August 28, 1995

Gary L. Poulson
Assistant Revisor
131 West Wilson St., Suite 800
Madison, Wisconsin 53703



Re: Clearinghouse Rule 95-083

Dear Mr. Poulson:

Enclosed are a certified copy of an extra copy of an Order of the Department of Revenue promulgating rules relating to Tax 12.065(5)(b)1 and 8 as contained in the Wisconsin Department of Revenue Administrative Code.

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

Sincerely,

Mark D. Bugher
Secretary of Revenue

MDB:WTT::ska

Enclosure

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



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE

125 South Webster Street, P.O. Box 8933
Madison, Wisconsin 53708-8933
PHONE (608)266-9758
FAX (608)264-6887

August 28, 1995

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 95-083.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Mark D. Bugher".

Mark D. Bugher
Secretary of Revenue

MDB:WTT:ska

Enclosure
cc: Revisor of Statutes