

Notice of Submittal of Proposed Rule To Legislative Council Rules Clearinghouse

On May 23, 2019, the Wisconsin Department of Revenue submitted a proposed rule to the Wisconsin Legislative Council Rules Clearinghouse pursuant to s. 227.15 (1), Wis. Stats.

Analysis

The proposed rule repeals s. Tax 11.97 relating to sales and use tax provisions for out-of-state retailers. Section Tax 11.97 describes an obsolete nexus provision, superseded by *Wayfair*, and describes activities that requires out-of-state retailers to register and collect Wisconsin sales and use tax that is duplicative of current statutory language.

Statement of Scope

The scope statement for this rule, SS 016-19, was approved by the Governor on January 30, 2019, published in Register No. 758A1 on February 4, 2019, and approved by the Secretary of Revenue on February 26, 2019.

Agency Procedure for Promulgation

Pursuant to s. 227.16 (2) (b), Stats., a public hearing is not required. The proposed rule brings an existing rule into conformity with a statute that has been changed or enacted or with a controlling judicial decision.

Agency Organizational Unit Primarily Responsible for Promulgating Rule

The Office of the Secretary is primarily responsible for the promulgation of the proposed rule.

Agency Contact Person

If you have questions, please contact:

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Comments may be received no later than June 24, 2019.

DEPARTMENT OF REVENUE

By: _____
Peter W. Barca
Secretary of Revenue