# Notice Of Submittal Of Proposed Rules To

# Wisconsin Legislative Council Rules Clearinghouse

#### Revenue

#### **Rule Submittal Date**

On December 16, 2021, the Wisconsin Department of Revenue submitted a proposed rule to the Wisconsin Legislative Council Rules Clearinghouse.

The scope statement for this rule, SS 037-20, was approved by the Governor on May 7, 2020, published in Register No. 773A2 on May 11, 2020, and approved by the Secretary of Revenue on June 4, 2020.

### Analysis

The department submitted a report to the legislature's Joint Committee for Review of Administrative Rules on March 26, 2019, identifying updates needed to excise tax sections.

Tax sec. 7.11 describes the conditions and provisions for refunds of excise tax paid on beer sold to the armed forces. The rule describes copies of invoices and affidavits that must be signed, retained by the armed forces, or filed with the department. These procedures are outdated as all refund claims are electronically filed and electronic records are kept by the department.

Tax sec. 8.63 (7) provides that the department shall post the name of liquor wholesale permittees on the internet, along with certain other information. The rule is obsolete as current law sec. 139.11 (4) (b) 2., requires the department to publish more detailed information about the permittee on the internet, and to update the internet listing more frequently.

# **Agency Procedure for Promulgation**

A public hearing on the proposed rule is required and will be scheduled.

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

# **Contact Information**

If you have questions, please contact:

Jen Olson Income, Sales and Excise Tax Division Telephone: (608) 266-8253 E-mail: jennifer.olson@wisconsin.gov