

**Final Rule Order
June 10, 2024**

**Clearinghouse Rule 23-062
State of Wisconsin
Department of Revenue**

**ORDER OF THE DEPARTMENT OF REVENUE REPEALING AND AMENDING
RULES**

The Wisconsin Department of Revenue (DOR) proposes an order to: repeal Tax 12.50 and Tax 19.04 (3) (c); amend 19.03 (1) (k) 1. and 2. and 19.04 (1); relating to unnecessary property assessment and taxation rules.

The scope statement for this rule, SS 036-23, was approved by the Governor on May 11, 2023, published in Register No. 809B on May 30, 2023, and approved by the Secretary of Revenue on June 22, 2023.

Analysis by DOR

Statutes interpreted:

Tax 12.50 – ss. 70.111 (18), 73.03 (2a), Wis. Stats.

Tax 19.03 (1) (k), 19.04 (1) and 19.04 (3) (c) – s. 79.05 (1) (am), Wis. Stats.

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

Explanation of agency authority: s. 227.11 (2), Wis. Stats., provides statutory rule making authority as follows:

(a) "Each agency may promulgate rules interpreting the provisions of any statute enforced or administered by the agency, if the agency considers it necessary to effectuate the purpose of the statute."

(b) "Each agency may prescribe forms and procedures in connection with any statute enforced or administered by it, if the agency considers it necessary to effectuate the purpose of the statute, but this paragraph does not authorize the imposition of a substantive requirement in connection with a form or procedure."

Related statute or rule: There are no other applicable statutes or rules.

Plain language analysis: Upon review of the administrative code, as it relates to property assessment and property taxes for purposes of the JCRAR report submitted in March 2023, the following sections were identified as needing repeal or amendment:

Tax [12.50](#) provides renewable energy system exemption information. The rule is not necessary since the information is provided through the renewable energy system exemption state law, sec. [70.111\(18\)](#), Wis. Stats., along with the Wisconsin Property Assessment Manual (WPAM) authorized by state law, sec. [73.03\(2a\)](#), Wis. Stats.

Tax [19.03\(1\)\(k\)](#) defines inflation factor and specifies the consumer price index components. A portion of the rule is not necessary since sec. [79.05\(1\)\(am\)](#), Wis. Stats., provides the data timeframe to complete the calculation.

Tax [19.04\(1\)](#) and [19.04\(3\)\(c\)](#) provide a filing process by regular mail. The rule is out of date and not necessary since the filing process is electronic.

Summary of, and comparison with, existing or proposed federal regulation: DOR is not aware of any existing or proposed federal regulation that is intended to address the activities to be regulated by the rule.

Comparison with rules in adjacent states: DOR is not aware of a similar rule in an adjacent state.

Summary of factual data and analytical methodologies: Upon review of the administrative code, as it relates to property assessment and property taxes for purposes of the JCRAR report submitted in March 2023, certain sections were identified as needing repeal or amendment. No other data was used in the preparation of this proposed rule order or this analysis.

Analysis and supporting documents used to determine effect on small business: This rule order makes changes to reflect current law and current DOR policy. It makes no policy or other changes having an effect on small business.

Anticipated costs incurred by private sector: This proposed rule does not have a fiscal effect on the private sector.

Effect on small business: This proposed rule does not affect small business.

Environmental impact statement: This rule order makes changes to reflect current law and current DOR policy. It makes no policy or other changes having an effect on the environment.

Agency contact person: Please contact Scott Shields at (608) 266-8223 or scott.shields@wisconsin.gov, if you have any questions regarding this proposed rule.

Place where comments are to be submitted and deadline for submission: Comments may be submitted to the contact person shown below no later than the date on which the public hearing on this proposed rule is conducted. Information as to the place, date, and time of the public hearing will be published in the Wisconsin Administrative Register.

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Text of Rule

SECTION 1. Tax 12.50 is repealed.

SECTION 2. Tax 19.03 (1) (k) 1. and 2. are amended to read:

1. The difference between the sum of the 12 monthly indexes of the U.S. consumer price index for all urban consumers, U.S. city average, for the year ~~ending on September 30 of the year~~ before the year of the statement and the sum of the 12 monthly indexes of the U.S. consumer price index for all urban consumers, U.S. city average, for the year ~~ending on September 30 of the year~~ prior to that year; by
2. The sum of the 12 monthly indexes of the U.S. consumer price index for all urban consumers, U.S. city average, for the year ~~ending on September 30 of the year~~ prior to the year before the year of the statement.

SECTION 3. Tax 19.04 (1) is amended to read:

(1) General. Each municipality that meets the requirement in s. Tax 19.03 (2) (a) shall receive from the department of revenue an expenditure restraint worksheet. The ~~department's completed~~ expenditure restraint worksheet shall be ~~completed and returned electronically filed~~ to the department along with the budgets described in s. Tax 19.05.

SECTION 4 Tax 19.04 (3) (c) is repealed.

SECTION 5. EFFECTIVE DATE; GENERAL. This rule 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.

End Rule Text

DEPARTMENT OF REVENUE

Dated: June 10, 2024 By: _____
David Casey
Secretary of Revenue