

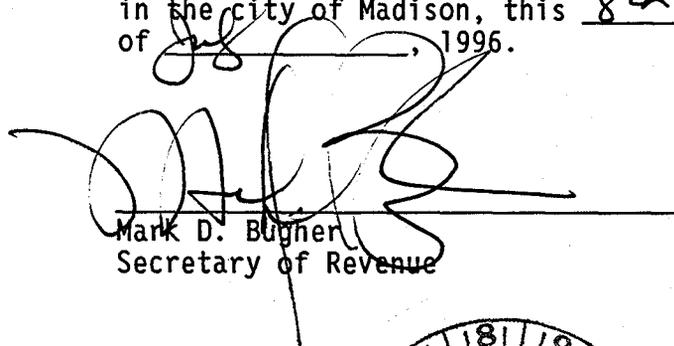
CERTIFICATE

STATE OF WISCONSIN )  
 ) SS  
DEPARTMENT OF REVENUE )

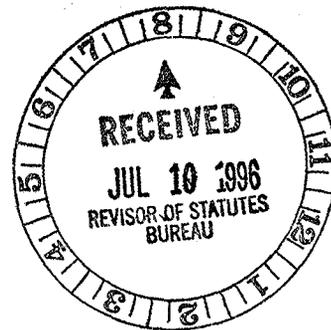
I, Mark D. Bugher, Secretary of the Department of Revenue and custodian of the official records, certify that the annexed rule, relating to cigarette taxes, was duly approved and adopted by this department on July 8, 1996.

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 8<sup>th</sup> day of July, 1996.

  
Mark D. Bugher  
Secretary of Revenue

CKRUL/274



ORDER OF THE DEPARTMENT OF REVENUE  
REPEALING, RENUMBERING AND AMENDING AND AMENDING RULES

The Wisconsin Department of Revenue adopts an order to: repeal Tax 9.06(2), 9.11(3), 9.12, 9.16, 9.17 and 9.22(4); renumber and amend Tax 9.06(1); and amend Tax 9.01(1), (5), (6) and (7), 9.08(2), (3) and (4)(a), (c), (d) 1 and (i), 9.09(2)(b), (6) and (7), 9.11(1) and (2), 9.19, 9.21, 9.22(1), (2) and (3), 9.26, 9.31, 9.36, 9.41, 9.46, 9.47(1)(intro.), (d) and (e), (3) and (4), 9.51, 9.61 and 9.68(2)(title) and (b) and (3)(b); relating to cigarette taxes.

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Analysis by the Department of Revenue

Statutory authority: s. 139.39(1), Stats.

Statutes interpreted: subch. II, ch. 139, Stats.

SECTIONS 1, 2, 4 to 6, 10 to 12 and 14 to 22. Many of the sections and subunits in ch. Tax 9 are revised to conform language, grammar, punctuation and style to Legislative Council Rules Clearinghouse standards. Other revisions are made, as described below.

Tax 9.01(5) is revised to reflect the correct name of the Ho Chunk Nation Communities. Subsections (6) and (7) are revised to reflect the discontinuation of the use of cigarette meter machines.

Tax 9.08(2) is revised to reflect the correct statutory language of ss. 139.323 and 139.325, Stats. Subsections (3)(a), (c) and (d) and (4)(d) 1 are revised to more accurately reflect who is to perform the functions specified in these rules.

Tax 9.09(6) is revised to reflect proper recordkeeping requirements for retailers. Subsection (7) is revised to add a reference to Tax 9.08(2) as part of the statutory requirements to be met.

Tax 9.11(1) is revised to reflect current department practice. The department does not require notices of intent to return unsalable cigarettes but does require that an affidavit from the manufacturer accompany refund claims.

Tax 9.19(4) is revised to more properly describe acceptable methods of stamping cigarette packages.

Tax 9.31 is revised to reflect that the cigarette tax is an excise tax rather than an occupational tax, per the amendment of s. 139.31(1)(intro.), Stats., by 1983 Wisconsin Act 27.

Tax 9.36 is revised to reflect the discontinuation of the use of cigarette meter machines and to provide that the department may verify the

existence of tax stamps rather than requiring that the stamps be clearly visible.

Tax 9.47(3) is revised to require only that distributors verify that cigarettes are stamped, rather than requiring that cigarettes be packed in a particular manner.

SECTIONS 3 and 9. Tax 9.06(2), 9.16 and 9.17 are repealed, to reflect the discontinuation of the use of cigarette meter machines.

SECTION 7. Tax 9.11(3), relating to passing on the cost of determining refunds to permittees, is repealed to reflect current department practice.

SECTION 8. Tax 9.12, relating to refunds to the military, is repealed because it is obsolete.

SECTION 13. Tax 9.22(4), relating to distributors servicing drop shipments, is repealed because it is incorrect and it is not necessary to place this procedure in a rule.

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SECTION 1. Tax 9.01(1), (5), (6) and (7) are amended to read:

Tax 9.01(1) "Indian" means a natural person of Indian descent who is a member of a recognized federal Indian tribe occupying a reservation.

Membership in a recognized federal Indian tribe is shown by either a name on the tribal roll or confirmation of such that fact by the tribal council.

(5) "Reservation" means all land within the boundaries of the Bad River, Forest County Potawatomi, Lac Courte Oreilles, Lac du Flambeau, Menominee, Mole Lake Lake, Oneida, Red Cliff, St. Croix and Stockbridge-Munsee reservations and the Winnebago-Indian Ho-Chunk Nation Communities.

(6) "Stamped cigarettes" means cigarettes bearing valid Wisconsin tax stamps ~~or-meter-imprints~~.

(7) "Untaxed cigarettes" means cigarettes not bearing valid Wisconsin tax stamps ~~or-meter-imprints~~.

SECTION 2. Tax 9.06(1) is renumbered to be Tax 9.06 and amended to read:

Tax 9.06 AFFIXING OF STATE REVENUE STAMPS. (s. 139.32, Stats.) Tax stamps of the proper denomination shall be affixed ~~either~~ to either the top or the bottom of each individual package of cigarettes ~~or-on-the-bottom-thereof~~,

~~excepting, except that~~ in the case of flat tins or other odd-sized containers when-said the tax stamps shall be affixed to some portion of the flat surface ~~thereof~~ of the container.

SECTION 3. Tax 9.06(2) is repealed.

SECTION 4. Tax 9.08(2), (3) and (4)(a), (c), (d) 1 and (i) are amended to read:

Tax 9.08(2) LAW. (a) Section 139.323, Stats., directs the department of revenue to refund to Indian tribal councils 70% of the cigarette taxes collected under s. 139.31(1), Stats., in respect to: ". . . sales on reservations or trust lands of an Indian tribe to the tribal council of the tribe having jurisdiction over the reservation or trust land on which the sale is made if all the following conditions are fulfilled:

(1) The tribal council has filed a claim for the refund with the department.

(2) The tribal council has approved the retailer.

(3) The land on which the sale occurred was designated a reservation or trust land on or before January 1, 1983.

(4) The cigarettes were not delivered by the retailer to the buyer by means of a common carrier, a contract carrier or the U.S. postal service."

(5) The retailer has not sold the cigarettes to another retailer or to a jobber."

(b) Section 139.325, Stats., allows the department to "... enter into agreements with the Indian tribes to provide for the refunding of the cigarette tax imposed under ~~s. 139.31~~ s. 139.31(1) on cigarettes sold on reservations to enrolled members of the tribe residing on the tribal reservation."

Note to Revisor: The quoted statutory material in pars. (a) and (b) should be in italics.

(3) SALES TO INDIANS. (a) Except as provided in s. Tax 9.09(2) and (4), Wisconsin cigarette ~~permitters~~ distributors shall sell only stamped cigarettes to federally recognized Indian tribes within Wisconsin, or to persons authorized by the Indian tribe to purchase and sell cigarettes.

(b) The Indian tribal council may authorize retailers on its reservations or trust land to purchase and sell cigarettes on which the tribal government may be entitled to a tax refund by providing the Wisconsin department of revenue and the cigarette distributor a certified letter stating that the retailer has tribal authorization to purchase and sell cigarettes on the reservation.

(c) The Wisconsin cigarette ~~permitter~~ distributor shall retain, for a period of 2 years from the date of sale, records substantiating sales to federally recognized Indian tribes or their authorized retailers.

(d) The Wisconsin cigarette ~~permitter~~ distributor shall include with its monthly cigarette tax returns a list of all sales of cigarettes to federally recognized Indian tribes or their authorized retailers on a separate form prescribed by the department.

(4)(a) Upon ~~filing a~~ receipt of a proper claim for refund ~~with the~~ department, the department shall reimburse the Indian tribal council 70% of the amount of tax paid under s. 139.31, Stats., on all cigarettes purchased by the Indian tribal council or person authorized to purchase and sell cigarettes by the tribal council of the reservation where the purchaser's business is located.

(c) Claims may not be filed more than twice a per month.

(d) 1. The Wisconsin cigarette ~~permitter~~ distributor shall, upon request, ~~shall~~ furnish each purchaser with the original invoice prepared at the time of delivery, and the purchaser shall send the original invoice to the department when making a claim for a refund. In this paragraph, "original invoice"

means the top copy and not a duplicate original or carbon copy of the original invoice.

(i) Refunds under ss. 139.323 and 139.325, Stats., and this section shall be of tax only and ~~shall~~ may not include interest.

SECTION 5. Tax 9.09(2)(b), (6) and (7) are amended to read:

Tax 9.09(2)(b) The Wisconsin cigarette distributor may not sell untaxed cigarettes to an Indian retailer if the department of ~~revenue~~ has notified the distributor that the untaxed cigarettes are being sold to persons other than resident tribal members.

(6) RECORDS FOR SALES BY INDIANS. The Indian retailer shall keep detailed records of both taxable and nontaxable transactions and shall record the number and dollar ~~volume~~ amounts of taxable sales to nonmembers of the tribe. With respect to nontaxable sales, the retailer shall record and retain for state inspection the names of all Indian purchasers, their tribal affiliations, the Indian reservation within which sales are made, and the number, dollar amounts and dates of sales. In addition, unless the Indian purchaser is personally known to the retailer, he or she shall present a tribal identification card.

(7) REFUNDS. If all the statutory requirements of s. 139.323, Stats., are fulfilled in accordance with s. Tax 9.08(2), (3) and (4), the department ~~will~~ shall refund 70% of the tax collected under s. 139.31(1), Stats., to the tribal council.

SECTION 6. Tax 9.11(1) and (2) are amended to read:

Tax 9.11(1) A refund shall be granted to any cigarette distributor for stamps which were applied to packages of cigarettes when the distributor supplies documentation to the department that the packages of cigarettes to which stamps have been affixed were damaged or otherwise unsalable and have been returned to the manufacturer ~~thereof~~. A distributor who has possession

~~of unsalable cigarettes in his or her possession must file a written notice to the department of intent to return such cigarettes to the manufacturer thereof at least 10 days prior to shipping such cigarettes. If the department, upon receipt of this notice of intent, desires to exercise its right to inspect such cigarettes prior to shipment, it must so notify the distributor prior to the expiration of the 10 day period. If the department does not notify the distributor of its intent to inspect before the end of the 10 day period, the distributor~~ may ship the cigarettes to the manufacturer and make application for refund. The distributor shall make application for such refund on a form to be furnished by the department. The application for refund ~~must~~ shall be accompanied by a copy of the signed bill of lading for said ~~the~~ shipment. A copy of the credit memo for each shipment from the manufacturer ~~must~~ shall be forwarded to ~~this~~ the department prior to processing the refund. The department may also ~~require~~ requires an affidavit from the manufacturer attesting to the number of cigarettes received in each shipment.

(2) ~~Refund will~~ A refund shall be granted on all stamps unfit for use or otherwise unused, and returned to ~~this~~ the department by duly authorized permittees, providing the sale ~~thereof may~~ of the stamps can be verified by the department.

SECTION 7. Tax 9.11(3) is repealed.

SECTION 8. Tax 9.12 is repealed.

SECTION 9. Tax 9.16 and 9.17 are repealed.

SECTION 10. Tax 9.19 is amended to read:

Tax 9.19 FUSON MACHINES AND STAMPS. (ss. 139.32(2) and (3) and 139.34 (7), Stats.) (1) The term "fuson" shall apply to all stamping processes whereby revenue stamps are fused to the outer wrapper of any cigarette package by a heat process.

(2) The use of fusion stamps and any machines or devices for their application by any distributor shall be subject to the approval of the secretary of revenue and ~~such~~ the approval may be withdrawn at any time at the discretion of the secretary of revenue.

(3) To be properly stamped the full revenue stamp and at least 50% of the surrounding "field" ~~must~~ shall be clearly visible in a proper position on the cigarette package.

(4) To be considered properly stamped an identifying code number ~~must~~ shall also be clearly affixed to the cigarette package by the distributor or in a method approved by the secretary of revenue.

SECTION 11. Tax 9.21 is amended to read:

Tax 9.21 SHIPMENTS TO RETAILERS. (ss. 139.31, 139.32(1) and 139.34, Stats.) (1) Out-of-state permittees shipping cigarettes to Wisconsin retailers shall, prior to the entry of ~~said merchandise~~ the cigarettes into this state, have affixed to the cigarette containers ~~thereof~~ the proper Wisconsin revenue stamps.

(2) Wisconsin retailers purchasing cigarettes from ~~without~~ outside the state ~~must~~ shall purchase ~~same~~ them only from out-of-state manufacturers and distributors who hold permits issued to them by the department ~~of revenue~~.

(3) All out-of-state manufacturers or distributors may ship cigarettes either stamped or unstamped directly to any Wisconsin manufacturers or distributors who hold the proper permit issued by the department ~~of revenue~~.

SECTION 12. Tax 9.22(1), (2) and (3) are amended to read:

Tax 9.22 (1) Drop shipments are ~~strictly~~ prohibited to retailers unless ~~the cigarettes have affixed thereto~~ the proper tax ~~stamp~~ stamps are affixed to the cigarette containers prior to sale and delivery.

(2) All consignors of cigarettes, on drop shipments, ~~must~~ shall furnish a memo invoice to the distributor or the retailer receiving the merchandise

~~direct~~ directly, as well as an invoice to the distributor through whom the billing is serviced.

(3) The consignors ~~must~~ shall list on their regular schedule CT-107 the name of the consignee actually receiving the merchandise, as well as the name of the distributor through whom it is billed.

SECTION 13. Tax 9.22(4) is repealed.

SECTION 14. Tax 9.26 is amended to read:

Tax 9.26 TRADE OR TRANSFER OF UNSTAMPED CIGARETTES. (s. 139.32(1), Stats.) (1) A licensed Wisconsin distributor may not stamp merchandise for another ~~such~~ licensed Wisconsin distributor unless the merchandise is first shipped, invoiced and billed directly to the distributor who is to stamp ~~same~~, and it, and the merchandise is then invoiced, billed, and reshipped to the distributor for whom it was stamped.

(2) No manufacturer or distributor ~~shall~~ may receive unstamped cigarettes from a retailer for stamping purposes.

(3) No unstamped cigarettes ~~shall~~ may be transferred from one permittee to another for any reason whatsoever, except for interstate commerce. All cigarettes sold by one permittee to another for the purpose of interstate commerce shall have a label affixed to each case stating ~~thereon~~, "For Interstate Commerce Only". The label shall be 2 inches by 5 inches in size. This merchandise shall be used for interstate commerce and ~~must~~ may not be diverted in any manner for intrastate sale.

SECTION 15. Tax 9.31 is amended to read:

Tax 9.31 SALES OUT OF WISCONSIN. (s. 139.31(3), Stats.) (1) The ~~occupational~~ excise tax imposed upon the sale of cigarettes within the state does not apply to merchandise which is shipped from within the state to a point outside the state. Manufacturers and distributors need not affix revenue stamps to the original containers of cigarettes that are sold and

shipped outside the state. The burden of proof, however, is at all times upon the Wisconsin manufacturer or distributor to show that ~~such~~ the merchandise actually went into interstate commerce.

(2) Wisconsin manufacturers and distributors claiming exemption from the ~~occupational~~ excise tax on cigarettes on the grounds that shipments or deliveries were made in interstate commerce shall certify under oath either of the following:

(a) Names and addresses of the persons receiving ~~such~~ the shipments or deliveries in ~~such~~ the foreign state; ~~or~~.

(b) That they are in possession of bills of lading, waybills, ~~or~~ freight bills, or other evidence of shipment issued by common carriers.

SECTION 16. Tax 9.36 is amended to read:

Tax 9.36 DISPLAYING OF CIGARETTES. (ss. 139.32(1) and 139.39, Stats.) All cigarette retail outlets in the state of Wisconsin shall display all cigarettes, offered for sale at retail, in such a manner ~~that the tax stamp or meter imprint is clearly and conveniently visible~~ permitting verification that they are stamped cigarettes.

SECTION 17. Tax 9.41 is amended to read:

Tax 9.41 VENDING MACHINES. (s. 139.39(1) and (2), Stats.) Each vending machine operator ~~must~~ shall place on the front of each vending machine operated or controlled by the operator a sticker ~~with his or her~~ listing the operator's name and address, and vending machine operator's permit number as issued by the department ~~of revenue~~, in such a position that it will not become dislodged or detached. ~~Such~~ The sticker may be placed ~~back of~~ behind the glass, provided ~~that~~ it is completely visible and readable from the front.

SECTION 18. Tax 9.46 is amended to read:

Tax 9.46 (title) PURCHASES BY THE RETAILER. (ss. 139.34 and 139.38, Stats.) (1) No firm, person, or corporation engaged in the retail sale of

cigarettes shall ~~may~~ purchase same cigarettes except from a manufacturer, distributor or jobber who holds a permit from the department ~~of-revenue~~.

(2) All retailers selling cigarettes shall retain invoices covering all purchases of cigarettes. ~~Such~~ The invoices shall be retained on the licensed premises in groups covering a period of one month each, and shall be available for inspection at all reasonable times by any representative of the department ~~of-revenue~~.

SECTION 19. Tax 9.47(1)(intro.), (d) and (e), (3) and (4) are amended to read:

Tax 9.47(1)(intro.) A true and correct invoice ~~must~~ shall accompany the cigarettes at the time of any sale, including exchanges, between permittees or between permittees and retailers. Permittees include cigarette ~~salespersons~~ sellers, distributors, jobbers, vending machine operators or multiple retailers. A true and correct invoice ~~must~~ shall contain the following information:

(d) Unit price per pack or carton. ~~(The unit price of the cigarettes alone may be shown with the Wisconsin cigarette tax stated as a separate item.)~~

(e) Signature of the person receiving the cigarettes. ~~(In an exchange, both parties must shall sign the invoice.)~~

(3) When a seller, acting as a representative of a cigarette manufacturer, or when a permittee exchanges returns dried or damaged cigarettes to a distributor for return to the manufacturer and receives fresh cigarettes in exchange ~~therefor, he or she~~ , the seller or permittee shall prepare a true and correct invoice as set forth in sub. (1). Each carton of such dried or damaged cigarettes shall contain only cigarettes of one brand and pack. ~~Such cartons shall be packed so that the tax stamps on the dried or damaged cigarettes are exposed for inspection and the distributor shall refuse~~

~~to receive or accept any cigarettes not so packed.~~ The distributor shall verify that all of the cigarettes are stamped cigarettes.

(4) A clearly legible copy of all invoices evidencing a sale or exchange of cigarettes ~~must~~ shall be retained by each of the parties to the transaction for a period of at least 2 years from the date of the invoice, in groups covering a period of one month each.

SECTION 20. Tax 9.51 is amended to read:

Tax 9.51 SAMPLES. (ss. 139.31 and 139.33, Stats.) (1) Cigarettes shipped into this state by manufacturers to their representatives, including advertising agencies and airlines, for the purpose of free samples ~~must~~ shall be accompanied by a memo invoice stating brands and number of cigarettes. ~~Such~~ The memos ~~must~~ shall be retained by the representative for the statutory period of 2 years.

(2) Manufacturers may ship free sample cigarettes in quantities of 400 or ~~less~~ fewer to consumers, such as employes or stockholders.

(3) All ~~such~~ sample cigarettes described in subs. (1) and (2) ~~must~~ shall bear the legend: "Applicable state tax paid. Not for resale." ~~All such~~ The cigarettes are subject to Wisconsin cigarette use tax. ~~Such~~ The tax paid by the manufacturer shipping or causing ~~such~~ the cigarettes to be shipped into this state shall be remitted no later than the 15th day of the month following ~~such~~ the shipment. Along with the applicable tax remitted each manufacturer shall submit a list of persons to whom cigarettes were shipped indicating the amount of cigarettes shipped to each person.

SECTION 21. Tax 9.61 is amended to read:

Tax 9.61 WAREHOUSING OF CIGARETTES. (s. 139.34(8), Stats.) Out-of-state persons, firms, or corporations having permits to engage in the sale of cigarettes in the state of Wisconsin may warehouse either stamped or unstamped merchandise in properly licensed warehouses located in the state of

Wisconsin. No such out-of-state person, firm, or corporation shall may affix stamps to merchandise while it is stored in such the licensed warehouse.

SECTION 22. Tax 9.68(2)(title) and (b) and (3)(b) are amended to read:

Tax 9.68(2)(title) OWNERSHIP CHANGE.

(b) A new permit shall be obtained by using form CTP-129 when there is a change in ~~type of ownership such as between~~ of a sole proprietorship, partnership, corporation or other form of ownership, except as provided in par. (c).

Note to Revisor: In the examples following Tax 9.68(2)(b), change "Example:" to "Examples."

(3)(b) A rider, verifying the name change, such as one filed by a permittee's insurance company at the request of the permittee, shall be submitted and attached to the security documents on file with the department. If no security is on file, or if a rider is not filed with the department, new security shall be deposited ~~as required under s. Tax 9.67,~~ under the new name as required, and ~~the~~ any old security shall be returned to the permittee.

Note to Revisor: Change the note at the end of Tax 9.68 to read:

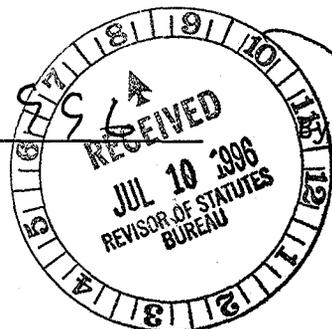
Note: Copies of form CTP-129 may be obtained by writing or calling Wisconsin Department of Revenue, Compliance Bureau, P.O. Box 8902, Madison, WI 53708-8902, telephone (608) 266-8772.

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: July 8, 1998



DEPARTMENT OF REVENUE

Mark D. Bugher  
Secretary of Revenue

LRB or Bill No./Adm. Rule No.
TAX 9
Amendment No. if Applicable

**FISCAL ESTIMATE  
DOA-2048 N(R10/94)**

- ORIGINAL       UPDATED  
 CORRECTED       SUPPLEMENTAL

**Subject**  
Amendment to Administrative Rules for Cigarette Tax

**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 type="checkbox"/> Decrease Existing Appropriation	<input type="checkbox"/> Decrease Existing Revenues
<input type="checkbox"/> Create New Appropriation	

Increase Costs - May be Possible to Absorb Within Agency's Budget  Yes  No  
 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
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

**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	

**Fund Sources Affected**

GPR    FED    PRO    PRS    SEG    SEG-S

**Affected Ch. 20 Appropriations**

**Assumptions Used in Arriving at Fiscal Estimate**

A number of changes are proposed for Tax Chapter 9 of the Wisconsin Administrative Code, which governs cigarette taxes. The changes are being made to update the administrative code to current law, or to conform language, grammar and style to current Legislative Council Rules Clearinghouse standards.

In either case, the changes are technical in nature, and result in no state fiscal effect.

**Long-Range Fiscal Implications**

<b>Agency/Prepared by: (Name &amp; Phone No.)</b> Wisconsin Department of Revenue Joe Malloy, 266-7817	<b>Authorized Signature/Telephone No.</b> Yeang-Eng Braun 266-2700 <i>Yeang Eng Braun</i>	<b>Date</b> 7/15/95
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**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

July 8, 1996

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

Re: Clearinghouse Rule 95-161

Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to cigarette taxes.

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

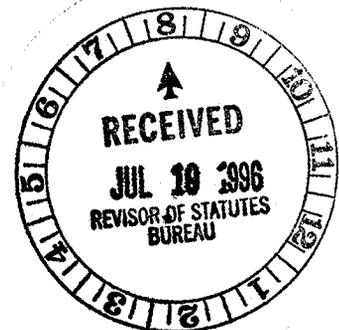
Sincerely,

Mark D. Bugher  
Secretary of Revenue

MDB:MPW:1c  
CKRUL/271

Enclosure

cc: Douglas J. La Follette, 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

July 8, 1996

Douglas La Follette  
Secretary of State  
30 West Mifflin Street, 10th Floor  
Madison, WI 53703

Dear Secretary La Follette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 95-161.

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

Sincerely,

Mark D. Bugher  
Secretary of Revenue

MDB:MPW:1c  
CKRUL/270

Enclosure

cc: Deputy Revisor

