

CERTIFICATE

STATE OF WISCONSIN)

) SS

DEPARTMENT OF REVENUE)

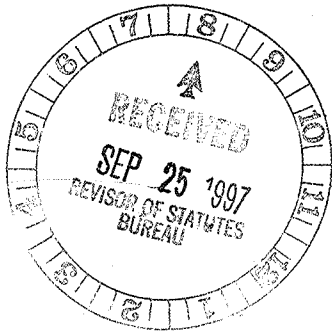
I, Cate Zeuske, Secretary of the Department of Revenue and custodian of the official records, certify that the annexed rule, relating to exemption certificates, was duly approved and adopted by this department on September 23, 1997.

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 23 day of September, 1997.

Cate Zeuske

Cate Zeuske
Secretary of Revenue



CKRUL/554

11-1-97

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

The Wisconsin Department of Revenue adopts an order to: renumber Tax 11.14(12), (13) and (14); amend Tax 11.14(2)(a)(intro.); and create Tax 11.14(2)(a)7. and (12), relating to the use of exemption certificates.

Analysis by the Department of Revenue

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

Statutes interpreted: s. 77.52(13) and (14), Stats.

SECTIONS 1, 2, 3, AND 4. Relating to exemption certificates, Tax 11.14(2)(a)(intro.) is amended, Tax 11.14(2)(a)7. and (12) are created, and Tax 11.14(12), (13), and (14) are renumbered, to reflect the department's creation of a new exemption certificate for governmental units.

SECTION 1. Tax 11.14(2)(a)(intro.) is amended to read:

Tax 11.14(2)(a)(intro.) Exemption certificates are signed by purchasers or lessees and are given to sellers or lessors to verify that a transaction is exempt. Sellers and lessors shall exclude from taxable gross receipts transactions for which they have accepted a valid exemption certificate in good faith from a purchaser. The department has provided retailers with 6 7 types of exemption certificates, each of which is designed for use in specific types of transactions. These certificates, discussed individually in this section, are the following:

SECTION 2. Tax 11.14(2)(a)7. is created to read:

Tax 11.14(2)(a)7. Government sales and use tax exemption certificate, form S-209.

SECTION 3. Tax 11.14(12), (13) and (14) are renumbered Tax 11.14(13), (14) and (15).

SECTION 4. Tax 11.14(12) is created to read:

Tax 11.14(12) GOVERNMENT SALES AND USE TAX EXEMPTION CERTIFICATE, FORM S-209. (a) A retailer of tangible personal property or taxable services may accept from a federal or Wisconsin governmental unit a government sales and use tax exemption certificate, form S-209, as proof that a sale is exempt from sales or use tax.

(b) In lieu of accepting a form S-209 as provided in par. (a) a retailer may accept any one of the following:

1. A form S-207, certificate of exemption, described in sub. (7).
2. A purchase order or similar written document from the governmental unit identifying itself as the purchaser.
3. A verbal indication of the governmental unit's certificate of exempt status, or CES, number, which the retailer shall record on the copy of the invoice it retains.

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

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

Dated:

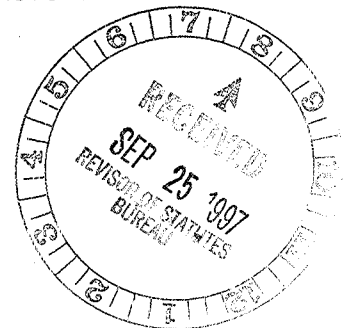
September 23, 1997

By:

DEPARTMENT OF REVENUE

Cate Zeuske
Cate Zeuske
Secretary of Revenue

CKRUL/155



LRB or Bill No./Adm. Rule No.

TAX 11.14

Amendment No. if Applicable

FISCAL ESTIMATE
DOA-2048 N(R10/94)

- ORIGINAL
- UPDATED
- CORRECTED
- SUPPLEMENTAL

Subject

Exemption Certificates for Governmental Units

Fiscal Effect

State: No State Fiscal Effect

Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

- Increase Existing Appropriation
- Decrease Existing Appropriation
- Create New Appropriation
- Increase Existing Revenues
- Decrease Existing Revenues

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

Decrease Costs

Local: No Local Government Costs

1. Increase Costs
 Permissive Mandatory

2. Decrease Costs
 Permissive Mandatory

3. Increase Revenues
 Permissive Mandatory

4. Decrease Revenues
 Permissive Mandatory

5. Types of Local Governmental Units Affected:

Towns Villages Cities

Counties Others _____

School Districts WTCS Districts

Fund Sources Affected

- GPR FED PRO PRS SEG SEG-S

Affected Ch. 20 Appropriations

Assumptions Used in Arriving at Fiscal Estimate

The rule order creates a new exemption certificate for governmental units. This change does not have a fiscal effect.

Long-Range Fiscal Implications

Agency/Prepared by: (Name & Phone No.)

Wisconsin Department Of Revenue

Craig Kammholz, (608) 261-8984

Authorized Signature/Telephone No.

Yeang-Eng Braun

(608) 266-2700

Yeang-Eng Braun

Date

5/2/97

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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 • <http://www.dor.state.wi.us>

Tommy G. Thompson
Governor

Cate Zeuske
Secretary of Revenue

September 23, 1997

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

Re: Clearinghouse Rule 97-075

Dear Mr. Poulson:

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

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

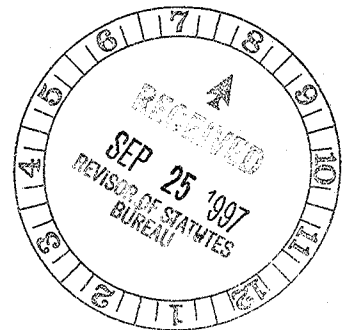
Sincerely,


Cate Zeuske
Secretary of Revenue

CZ:MPW:c11
CKRUL/551

Enclosure

cc: Douglas J. La Follette, Secretary of State
Commerce Clearing House, Inc.
Research Institute of America, Inc.





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September 23, 1997

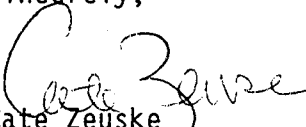
Douglas La Follette
Secretary of State
30 West Mifflin Street, 10th Floor
Madison, WI 53703

Dear Secretary La Follette:

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 97-075.

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

Sincerely,


Cate Zeuske
Secretary of Revenue

CZ:MPW:c11
CKRUL/550

Enclosure

cc: Deputy Revisor

