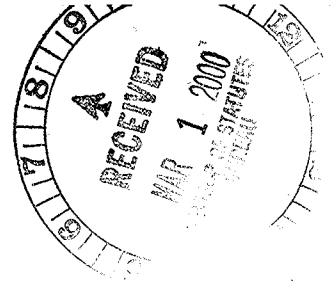




ORDER OF THE DEPARTMENT OF REVENUE  
CREATING RULES



The Wisconsin Department of Revenue adopts an order to create Tax 11.96, relating to delivery of an ordinance to adopt or repeal a county or premier resort area tax.

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***Analysis by the Department of Revenue***

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

Statutes interpreted: ss. 77.70 and 77.9941(1) and (3), Stats.

SECTION 1. Tax 11.96 is created, to set forth Department policy relating to what constitutes timely delivery to the Secretary of Revenue, of an ordinance to adopt or repeal a county sales and use tax or a premier resort area tax.

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SECTION 1. Tax 11.96 is created to read:

**Tax 11.96 Delivery of ordinance; county and premier resort area tax. (1)**

PURPOSE. This section clarifies requirements for the timely delivery of county sales and use tax and premier resort area tax ordinances to the secretary of revenue.

(2) TIME REQUIREMENT FOR DELIVERY. (a) *Adoption ordinance.* Any Wisconsin county may impose county sales and use taxes and any Wisconsin municipality or county wholly within a premier resort area under s. 66.307, Stats., may impose a premier resort area tax, by adopting an ordinance. Under ss. 77.70 and 77.9941(1), Stats., a certified copy of that ordinance shall be delivered to the secretary of revenue at least 120 days prior to its effective date.

(b) *Repeal ordinance.* Under ss. 77.70 and 77.9941(3), Stats., a county or municipality described in par (a) may repeal a county sales and use tax or a premier resort area tax by delivering a certified copy of the repeal ordinance to the secretary of revenue at least 60 days before the effective date of the repeal.

**Note:** An ordinance to adopt or repeal a county sales and use tax or a premier resort area tax should be mailed to Wisconsin Department of Revenue, Office of the Secretary, P.O. Box 8933, Madison, WI 53708-8933 or delivered to 125 South Webster Street, Madison, Wisconsin.

(3) DELIVERY OF ORDINANCE. An ordinance referred to in s. 77.70 or 77.9941(1) or (3), Stats., is timely delivered to the secretary of revenue if, by the prescribed number of days before the effective date, any of the following occur:

(a) The ordinance is hand delivered to and received by the secretary of revenue.

(b) The ordinance is mailed in a properly addressed envelope with the postage duly prepaid, if the envelope is postmarked before midnight and the ordinance is received by the secretary of revenue within 5 days after the prescribed date.

(c) The ordinance is delivered by a carrier other than the U.S. postal service and the ordinance is received by the secretary of revenue.

**Note:** Section Tax 11.96 interprets ss. 77.70 and 77.9941(1) and (3), Stats.

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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

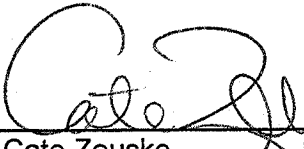
This rule order does not have a significant economic impact on a substantial number of small businesses.

DEPARTMENT OF REVENUE

Dated: \_\_\_\_\_

2-29-00

By: \_\_\_\_\_

  
Cate Zeuske  
Secretary of Revenue

**FISCAL ESTIMATE FORM**

**1999 Session**

- ORIGINAL     UPDATED  
 CORRECTED     SUPPLEMENTAL

<b>LRB #</b>
<b>INTRODUCTION #</b>
<b>Admin. Rule # Tax 11.96</b>

**Subject**  
 Department of Revenue Policy Regarding Adoption or Repeal of County or Premier Resort Area 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"/> Increase Costs - May be Possible to Absorb Within Agency's Budget <input type="checkbox"/> Yes <input type="checkbox"/> No  <input type="checkbox"/> Decrease Costs
<input type="checkbox"/> Decrease Existing Appropriation	<input type="checkbox"/> Decrease Existing Revenues	
<input type="checkbox"/> Create New Appropriation		

**Local:**  No Local Government Costs

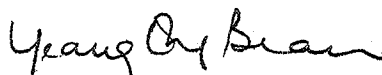
1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input type="checkbox"/> Increase Revenues <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	5. Types of Local Governmental Units Affected: <input type="checkbox"/> 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
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	

<b>Fund Sources Affected</b> <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEG-S	<b>Affected Ch. 20 Appropriations</b>
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**Assumptions Used in Arriving at Fiscal Estimate:**

The proposed order updates the Department of Revenue's Administrative Code setting forth Department policy relating to what constitutes timely delivery to the Secretary of Revenue of an ordinance to adopt or repeal a county sales and use tax or a premier resort area tax. The new rule clarifies the Department's current position and policy. This rule change does not have a fiscal effect.

**Long-Range Fiscal Implications:**

<b>Agency/Prepared by: (Name &amp; Phone No.)</b> Wisconsin Department of Revenue John T. Stott, (608) 266-9706	<b>Authorized Signature/Telephone No.</b> Yeang-Eng Braun (608) 266-2700 	<b>Date</b> 6/23/99
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**State of Wisconsin • DEPARTMENT OF REVENUE**

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933  
PHONE (608) 266-6466 • FAX (608) 266-5718 • <http://www.dor.state.wi.us>

*Tommy G. Thompson*  
Governor

*Cate Zeuske*  
Secretary of Revenue

Gary L Poulson Deputy Revisor  
131 W Wilson St Ste 800  
Madison WI 53703-3233

Re: Clearinghouse Rule 99-134

Dear Mr. Poulson:

Enclosed are a certified copy and an extra copy of an Order of the Department of Revenue promulgating rules relating to delivery of an ordinance to adopt or repeal a county or premier resort area tax.

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

The rule order has also been e-mailed to you. If you have any questions regarding the rule order, please contact Mark Wipperfurth at 266-8253 or [mwipperf@dor.state.wi.us](mailto:mwipperf@dor.state.wi.us).

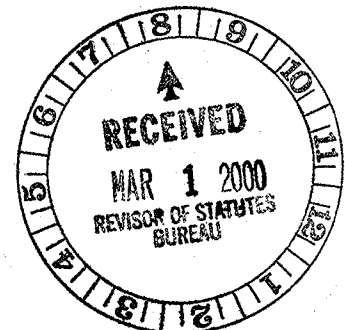
Sincerely,

Cate Zeuske  
Secretary of Revenue

CZ:MPW:sdd  
e:rules\1196 Adopt - Revisor

Enclosure

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





**State of Wisconsin • DEPARTMENT OF REVENUE**

125 SOUTH WEBSTER STREET • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933  
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*Tommy G. Thompson*  
Governor

*Cate Zeuske*  
Secretary of Revenue

February 29, 2000

Douglas La Follette Secretary of State  
30 W Mifflin St 10th Fl  
Madison WI 53703

Re: Clearinghouse Rule 99-134

Dear Secretary La Follette

Enclosed are a Certificate and an Order of the Department of Revenue adopting Clearinghouse Rule 99-134.

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

Sincerely,

Cate Zeuske  
Secretary of Revenue

CZ:MPW:sdd  
e:rules\1196 Adopt - Secretary of State

Enclosure

cc: Deputy Revisor

