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## WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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### CLEARINGHOUSE RULE 20-027

#### Comments

**[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated December 2014.]**

#### 2. Form, Style and Placement in Administrative Code

a. Generally, in the description of statutes interpreted by the proposed rule, the department should consistently insert a space between the section and subsection. For example, the text under “Analysis by the Department of Revenue”, should read “77.54 (14m)” instead of “77.54(14m)”. Additionally, the department should consistently utilize the oxford comma. For example, after s. Tax 11.34, the following should read: “77.51 (9) (a), (am), (14g), and (h), 77.52 (12)<sub>2</sub> and 77.54 (7), Stats.”.

b. In the plain language analysis, after “Insulin”, the department should consider changing “administered” to a different verb, such as “furnished”.

c. In the plain language analysis, after “Purchases by medical clinics and hospitals”, the department should insert a comma between “lists” and “because”.

#### 5. Clarity, Grammar, Punctuation and Use of Plain Language

a. In s. Tax 11.11 (3) (d) 2., the department should consider changing the semi-colon after the email address to a comma, or the department should consider changing the comma after the zip code to a semi-colon.

b. In s. Tax 11.17 (3) (Chart), the department should ensure that the horizontal line creating row 3 is omitted, creating a two-row table.

c. In s. Tax 11.20 (3) (a) 2., the department should consider omitting the “and” after “beehives,” or the department should consider omitting the comma after “beehives”.

d. In s. Tax 11.46 (4) (b), the department should consider breaking the disjunctive series into subdivisions of par. (b).

e. In s. Tax 11.61 (2) (b) 1., the department should consider adding a comma after “bees”.

f. In s. Tax 11.925 (3) (b) 2., the department should consider inserting a comma after “Revenue office”.