



---

# Wisconsin Legislative Council

## RULES CLEARINGHOUSE

---

**Scott Grosz**  
Clearinghouse Director

**Anne Sappenfield**  
Legislative Council Director

**Margit Kelley**  
Clearinghouse Assistant Director

## CLEARINGHOUSE RULE 23-062

### Comments

**[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Council Staff and the Legislative Reference Bureau, dated November 2020.]**

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

a. The rule caption’s enumeration of affected provisions should be revised to specify that s. Tax 19.03 (1) (k) 1. and 2. are amended, and to remove the listing of s. Tax 19.03 (1) (k) from the enumeration of repealed provisions. Note that the citation should include the affected subds. 1. and 2., as is done in the treatment clause for SECTION 2 of the proposed rule.

b. The rule caption’s enumeration of affected provisions should be revised to reflect any changes made in response to the comment in Section 5, below.

c. Consider inserting a heading for “Text of Rule”, before the text of the proposed rule, in the same manner as the heading for the analysis.

#### **4. Adequacy of References to Related Statutes, Rules and Forms**

In SECTION 2 of the proposed rule, the date provided in the definition under s. 79.05 (1) (am), Stats., is for the period ending August 31 of a given year, whereas the definition provided in s. Tax 19.03 (1) (k) ends September 30. Is the August 31 ending date referenced in the statute the correct date for the purposes of the future inflation factor calculation?

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

SECTION 3 of the proposed rule repeals s. Tax 19.04 (3) (c), for the stated reason that filing is now done electronically and, thusly, mailing is no longer necessary. The agency could consider updating the language in s. Tax 19.04 (1) to reflect the fact that the filing is electronic, as well, in order to provide clarity. The phrase “shall be completed and returned” seems to imply a print response, physically delivered in some way, rather than an electronic filing.