

Report From Agency

DEPARTMENT OF REVENUE CLEARINGHOUSE RULE NUMBER 23-062 SECTION 227.19(2) AND (3), STATS., REPORT

Basis and Purpose of the Proposed Rule

Sections of Tax 12 and 19 are already provided by current state laws and are not necessary. Sections of Tax 19 are outdated by providing a filing process by regular mail and are not necessary since the filing process is electronic. The Wisconsin Department of Revenue (DOR) proposes the following that repeal and amend the unnecessary rules to agree with current state law and current DOR policy:

1. Repeal Tax 12.50, the rule is not necessary since the information is provided through the renewable energy system exemption state law, sec. 70.111(18), Wis. Stats., along with the Wisconsin Property Assessment Manual (WPAM) authorized by state law, sec. 73.03(2a), Wis. Stats.
2. Amend Tax 19.03(1)(k) to remove the portion of the rule contained in sec. 79.05(1)(am), Wis. Stats., which provides the data timeframe to complete the consumer price index
3. Amend Tax 19.04(1) and repeal 19.04(3)(c) that are out of date and provide a filing process by regular mail

Public Hearing, Comments, and Department Response

- a. Scope Statement
 - 5/30/23: Scope statement published [in register](#) and available [online](#)
 - No JCRAR directive to hold preliminary hearing
- b. Economic and Environmental Impact
 - 10/10/23: [Notice and request](#) for comments on economic and environmental impact sent to customers
 - 10/26/23: Impact comment period closed, no comments
- c. Draft Rule Order Hearing
 - 12/26/23: Rule hearing noticed published in [Register](#), [email](#) to customers
 - 1/11/24: Rule hearing held, one appearance, no comments

Response to Legislative Council Report

Attached is the Legislative Council report. The following summarizes the comments and DOR's action:

2. Form, Style and Placement in Administrative Code
 - a. The rule caption was updated according to the Legislative Council's instructions
 - b. The rule caption was updated for the change in item 5 below
 - c. The "Text of Rule" heading has been inserted into the rule order
5. Adequacy of References to Related Statutes, Rules and Forms
State law is correct, the proposed rule order amends Tax 19 to agree with state law
6. Clarity, Grammar, Punctuation and Use of Plain Language
Added the amendment to Tax 19 as recommended by Legislative Council

Regulatory Flexibility Analysis

The proposed rule order does not affect small businesses.