

STATE OF WISCONSIN
TAX APPEALS COMMISSION



GREEN CAB OF WISCONSIN, INC.,

DOCKET NOS. 18-S-277
AND 21-S-209

Petitioner,

v.

WISCONSIN DEPARTMENT OF REVENUE,

Respondent.

RULING AND ORDER

JESSICA ROULETTE, COMMISSIONER:

This case comes before the Wisconsin Tax Appeals Commission ("the Commission") for decision on the parties' simultaneous Motions for Summary Judgment. The Petitioner, Green Cab of Wisconsin, Inc. ("Green Cab"), appears by Attorneys Brian L. Anderson and J. Wesley Webendorfer of DeWitt LLP of Madison, Wisconsin. The Respondent, the Wisconsin Department of Revenue ("the Department"), is represented by Attorney Jenine E. Graves and Chief Counsel Dana J. Erlandsen of Madison, Wisconsin. The parties have submitted stipulated facts and exhibits, as well as briefs and affidavits.

FACTS

Parties

1. Green Cab is a domestic S corporation with a single business location at 1621 Beld Street, Madison, Wisconsin (Business Premises). Green Cab operates a taxicab company in and around the City of Madison, Wisconsin. (Stipulation of Facts ("Stip."), ¶ 1.)

2. The Department is an agency of Wisconsin state government and administers, among other things, Wisconsin sales and use tax and the state rental vehicle fee pursuant to Wis. Stat. Ch. 77. (Stip., ¶ 2.)

Jurisdictional Facts

3. Unless otherwise stated, all facts contained in this ruling and order take place during the Applicable Period of January 1, 2013, through May 31, 2019. Documents referenced in these Facts reflecting the business practices of Green Cab are representative of documents and business practices in place throughout the Applicable Period. (Stip., ¶¶ 3, 4.)

4. During the Applicable Period, Green Cab paid to the Department the 5% rental vehicle fee set forth in Wis. Stat. § 77.995(2) with respect to the amounts attributable to Green Cab's lease of its taxicabs to drivers. During that same time, Green Cab also paid Wisconsin and local sales taxes totaling 5.5% with respect to the amounts attributable to Green Cab's lease of its taxicabs to drivers. (Stip., ¶ 5.)

5. The Department audited Green Cab regarding sales taxes and rental vehicle fees for the period January 1, 2013, through December 31, 2016. Green Cab provided the auditor information requested during the audit. (Stip., ¶ 6, Ex. 1 and Ex. 2.)

6. As a result of the audit, on May 16, 2018, the Department issued a Notice of Field Action and Field Audit Report to Green Cab assessing additional rental vehicle fees of \$859.26 plus interest of \$223.92, for a total of \$1,083.18. To stop the accumulation of interest, Green Cab paid the \$1,083.18 to the Department. (Stip., ¶ 7, Ex. 3.)

7. As part of the audit, Green Cab requested a refund in the amount of \$341,898.65 representing the rental vehicle fees it paid from January 1, 2013, through December 31, 2016. The Department denied Green Cab's refund request. (Stip., ¶ 8.)

8. Green Cab petitioned the Department on July 11, 2018, for a redetermination of the additional assessment of \$1,083.18 and its request for refund of \$341,898.65. (Stip., ¶ 9, Ex. 4.)

9. By Notice of Action dated October 16, 2018, the Department denied the Petition for Redetermination. On December 14, 2018, Green Cab timely appealed the Department's denial to the Wisconsin Tax Appeals Commission ("Commission"), Docket No. 18-S-277. The Department timely filed an Answer dated January 17, 2019. (Commission file; Stip., ¶¶ 10, 11, Ex. 5.)

10. On December 9, 2020, Green Cab requested a refund in the amount of \$166,053.57 for the rental vehicle fees it paid between January 1, 2017, and May 31, 2019. (Stip. ¶ 12, Ex. 6.)

11. In a letter dated January 25, 2021, the Department denied Green Cab's request for a refund for the rental vehicle fee amounts it paid between January 1, 2017, and May 31, 2019. (Stip., ¶ 13, Ex. 7.)

12. On February 9, 2021, Green Cab petitioned the Department for a redetermination of the Department's denial of its refund request. The Department denied the redetermination petition in a letter dated March 11, 2021. (Stip., ¶14, Ex. 8, Ex. 9.)

13. On March 29, 2021, Green Cab timely appealed the Department's denial to the Commission, Docket No. 21-S-209. The Department timely filed an Answer dated April 28, 2021. (Commission file, Stip., ¶ 15.)

14. By order dated June 3, 2021, the Commission consolidated Docket Nos. 18-S-277 and 21-S-209. (Commission file, Stip. ¶ 16.)

Rental Vehicle Fees at Issue

15. Green Cab claimed and continues to claim that it does not owe the rental vehicle fee and has requested a refund of the amount of rental vehicle fee it paid during the Applicable Period. (Stip., ¶ 17.)

16. The Department claimed and continues to claim that Green Cab owes the rental vehicle fee and that Green Cab underpaid this fee during the Applicable Period. (Stip., ¶ 18.)

17. The Department's 2018 Notice of Action and 2021 letter denying Green Cab's requests for refund were based on the Department's assessment of amounts underpaid and Green Cab's request for refund of amounts paid as follows:

Year	Department's Additional Assessment Including Interest	Green Cab's Request for Refund Including Interest
2013		\$68,530.64
2014	\$503.15	\$83,827.92
2015		\$93,287.58
2016	\$580.03	\$96,252.51
2017		\$78,573.16
2018		\$57,109.94
2019		\$21,940.58
Subtotal	\$1,083.18	\$499,522.33

Total:	\$500,605.51
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(Stip., ¶ 19.)

18. The total amount that Green Cab paid to the Department in state rental vehicle fees during the Applicable Period and for which it has timely sought a refund in these consolidated proceedings before the Tax Appeals Commission is \$500,605.51. (Stip., ¶ 20.)

Green Cab's Business Operations

a. Lease of Taxicabs and Equipment

19. Green Cab leased its taxicabs and equipment to drivers for the purpose of providing taxicab service on behalf of Green Cab to customers in the general public. (Stip., ¶ 21.)

20. All of Green Cab's drivers were independent contractors; none were employees. (Stip., ¶ 22.)

21. The relationship between Green Cab and each driver was governed by a written contract that was executed by Green Cab and the driver and titled the

Independent Contractor Taxicab Lease Agreement (Lease Agreement). Each Lease Agreement between Green Cab and the drivers was identical in all material respects during the Applicable Period. (Stip., ¶ 23, 24, Ex. 10.)

22. Each Lease Agreement provided for the driver to lease a taxicab and other equipment from Green Cab on a shift-by-shift basis. (Stip., ¶ 25.)

23. No driver had a right to use a particular taxicab with any specific vehicle identification number (VIN). (Stip., ¶ 26.)

24. All taxicabs used in Green Cab's business were "Type 1 automobiles" as defined in Wis. Stat. § 340.01(4) and as referenced in Wis. Stat. § 77.995(2). (Stip., ¶ 27.)

25. The taxicabs had a uniform Green Cab logo and color scheme that identified the vehicles as being used in Green Cab's taxicab business. (Stip., ¶ 28.)

26. Green Cab stored and maintained all taxicabs at its Business Premises. (Stip., ¶ 29.)

27. The City of Madison issued a Taxicab Company License to Green Cab. (Stip., ¶ 30, Ex. 13.)

28. The City of Madison separately issued a "vehicle permit" for all of Green Cab's taxicabs. (Stip., ¶ 31, Ex. 14.)

29. Green Cab arranged for the taxicabs to be inspected and to be issued the vehicle permits by the City of Madison as required by ordinance. (Stip., ¶ 32.)

30. The City of Madison also mandated that all of Green Cab's drivers obtain a "public passenger vehicle driver's permit" from the Madison Chief of Police.

Mad. Gen. Ord. §§ 11.06(2)(d)-(e) and 11.06(6). In accordance with this ordinance, Green Cab ensured and required that all drivers maintained a valid driver permit while performing under the Lease Agreement. (Stip., ¶ 33, Ex. 15.)

31. Green Cab also paid an annual airport taxicab fee of \$4,800 annually per Dane County Ordinance § 67.15(3) as a regulated as a taxicab company. (Stip., ¶ 34.)

32. Green Cab purchased an iPad for each taxicab and required, as a matter of Green Cab policy, that each driver use the iPad to provide transportation services under the Lease Agreement. (Stip., ¶ 35.)

33. The iPad allowed the drivers to communicate with Green Cab (including its dispatch operations), navigate routes for the pick-up and drop off of customers, process credit-card payments, view schedules for airline flights and various events at which customers might be located, and do other activities related to Green Cab's business. (Stip., ¶ 36.)

34. When a driver scheduled a time period to lease a taxicab (Shift), he/she picked up a taxicab and an iPad from Green Cab at the Business Premises, registered the iPad under the driver-owned Square® credit card reader account (so that customer credit-card payments using the magnetic-strip reader on the iPad during a Shift would be credited to the driver's personal bank account), and, after completion of the Shift, returned the taxicab and iPad to Green Cab at the Business Premises. Each driver was responsible for providing his/her own Square® credit card reader hardware. (Stip., ¶ 37.)

35. Green Cab maintained pre- and post-trip checklists for when a driver picked up or dropped off a taxicab. (Stip., ¶ 38, Ex. 12.)

36. A Shift generally lasted between 6 and 12 hours. Green Cab maintained a daily schedule of Shifts. (Stip., ¶39, Ex. 11.)

b. Green Cab Revenue

37. Green Cab derived its gross receipts from three sources: Lease Rate fees paid by drivers under the Lease Agreement, Green Fees, and Administrative Fees. (Stip., ¶ 40.)

38. Green Cab did not receive any portion of the fares paid by customers for taxicab rides. Each driver retained all money he/she collected from customers for taxicab rides provided during a Shift. (Stip., ¶ 41.)

39. The drivers were required to pay Green Cab a Lease Rate fee as referenced in the Lease Agreement. (Stip., ¶ 42.)

40. The Lease Rate fees represented the majority of Green Cab's gross receipts on an annual basis. (*Id.*)

41. The Lease Rate fee paid to Green Cab by the drivers fluctuated based on the day of the week, time of day, and special events, such as a UW-Madison Badger football game. (Stip., ¶ 43.)

42. Green Cab also received revenue from Green Fees, which began in 2015 and were charged to drivers to cover marketing and software costs associated with delivering taxicab transportation services, such as Google application programming interfaces (APIs) related to Google Maps and other applications. (Stip., ¶ 44.)

43. Drivers paid Green Fees to Green Cab as a fixed fee multiplied by the number of completed rides during a Shift. The Green Fee was \$0.50 per completed shared ride and \$0.75 per completed direct ride. (Stip., ¶ 45.)

44. Green Cab also generated revenue from Administrative Fees. For example, during the Applicable Period, Green Cab maintained repeat business accounts. Those accounts included, but were not limited to, the Madison Metropolitan School District (MMSD) and Epic Systems Corporation (Epic). Green Cab collected ride fares for students of MMSD and employees of Epic directly on behalf of drivers. The driver was then credited the amount of the fare for those rides the next business day less the Administrative Fee. For the convenience of having Green Cab collect fares directly from MMSD, EPIC, and other repeat customers and perform other administrative tasks related to this billing procedure, Green Cab retained the Administrative Fee that ranged between \$1.00 and \$3.00 per ride. (Stip., ¶ 46.)

c. Other aspects of Green Cab's business

45. Green Cab was responsible for keeping the taxicabs and iPads in good working order. Green Cab also provided a bay at its headquarters for drivers to use for washing and cleaning the taxicabs after use. (Stip., ¶ 47.)

46. Green Cab solicited taxicab customers and enabled them to reserve taxicab rides through Green Cab in several ways, including (a) a website owned and maintained by Green Cab (<https://greencabmadison.com>), (b) a call-center dispatching service staffed by Green Cab employees on the Business Premises, and (c) a software

application (i.e., a taxicab platform) that customers were encouraged to download and use on their smart phones and other mobile devices. (Stip., ¶ 48.)

47. Green Cab was responsible for marketing its taxicab business, including generating new customers; Green Cab imposed no requirements on drivers to market the taxicab business. (Stip., ¶ 49.)

48. For the security of drivers and taxicab customers, Green Cab attached a video camera inside each taxicab. (Stip., ¶ 50.)

49. Green Cab provided taxicab customers with standard services, such as responding to complaints or service issues about particular taxicabs or drivers and providing lost-and-found services regarding items left in taxicabs. (Stip., ¶ 51.)

50. When Green Cab determined that any taxicab had reached the end of its useful life and the taxicab was sold, its vehicle title was required (by Wisconsin law) to identify the vehicle as having been used as a taxicab. (Stip., ¶ 52.)

APPLICABLE LAW

Wis. Stat. § 340.01(4)(a): Type 1 is a motor vehicle designed and used primarily for carrying persons but which does not come within the definition of a motor bus, motorcycle, moped or motor bicycle.

Wis. Stat. § 77.995: (1) In this section:

(a) Except as provided in par. (b), "limousine" means a passenger automobile that has a capacity of 10 or fewer persons, excluding the driver, that has a minimum of 5 seats behind the driver; and that is operated for hire on an hourly basis under a prearranged contract for the transportation of passengers on public roads and highways along a route under the control of the person who hires the vehicle and not over a defined regular route.

(b) "Limousine" does not include taxicabs, hotel or airport shuttles or buses, buses employed solely in transporting school children or teachers, vehicles owned and operated without charge or remuneration by a business entity for its own purposes, vehicles used in car pools or van pools, public agency vehicles that are not operated as a commercial venture, vehicles operated as part of the employment transit assistance program under s. 106.26, ambulances or any vehicle that is used exclusively in the business of funeral directing.

(2) There is imposed a fee at the rate of 5 percent of the sales price on the rental, but not for the rental as a service or repair replacement vehicle of Type 1 automobiles, as defined in s. 340.01(4)(a); of recreational vehicles, as defined in s. 340.01(48r); of motor homes, as defined in s. 340.01(33m); and of camping trailers, as defined in s. 340.01(6m) by establishments primarily engaged in short-term rental of vehicles without drivers, for a period of 30 days or less, unless the sale is exempt from the sales tax under s. 77.54(1), (4), (7)(a), (7m) or (9a). There is also imposed a fee at the rate of 5 percent of the sales price on the rental of limousines.

ANALYSIS

A motion for summary judgment will be granted if the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, show that there is no genuine issue as to any material fact and that the moving party is entitled to judgment as a matter of law. Wis. Stat. § 802.08(2). The cross-filing of summary judgment motions citing undisputed facts leaves only questions of law to decide. *Healthcare Service's Group, Inc. v. Wisconsin Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 402-086 (WTAC 2016).

The Department's assessments are presumed to be correct, and the burden is on the Petitioner to prove by clear and convincing evidence that the Department erred

and in what respects. See *United Wisconsin Grain Producers, LLC v. Dep't of Revenue*, Wis. Tax Rptr. (CCH) ¶ 401-468 (WTAC 2011).

In 2018, the Department assessed a tax due under the State Rental Vehicle Fee statute for unpaid but due fees for the tax years ending in 2013 through 2016. Green Cab appealed that assessment and demanded a refund of previously paid State Rental Vehicle Fees. The assessment made by the Department is grounded in Wis. Stat. § 77.995(2), which imposes “a fee at the rate of 5 percent of the sales price on the rental, but not for re-rental and not for rental as a service or repair replacement vehicle of Type 1 automobiles, as defined in s. 340.01(4)(a) . . . by establishments primarily engaged in short-term rental of vehicles without drivers, for a period of 30 days or less”

The Department made its assessment based on the structure of Green Cab’s business and because of the terms under which Green Cab makes vehicles licensed as taxicabs available for lease/rental to licensed cab drivers. First, the Department determined that Green Cab is an establishment, in that it is an existing domestic corporation with its sole place of business in Madison, Wisconsin. Next, it determined that Green Cab leases Type 1 vehicles without drivers. Green Cab leases vehicles, licensed as taxicabs, to drivers who hold taxicab driver’s licenses, which is a particular subset of the car-renting public. The Department also determined that Green Cab’s primary business is the rental of vehicles. Most of Green Cab’s income derives from the fees it charges to drivers, who offer their services as independent contractors to Green Cab. The Commission has previously held that when 50% or more of a company’s income is derived from an activity, that activity is the company’s primary business or operation.

Washington Island Ferry Line, Inc. v. Wisconsin Dep't of Revenue, Wis. Tax Rptr. (CCH) ¶ 203-398 (WTAC 1993). The Department further determined that the other activities performed by Green Cab are all in furtherance of its primary business activity of leasing/renting taxicabs to drivers with taxicab driving licenses. Finally, the Department determined that Green Cab leases the vehicles on a short-term basis, for a period of less than 30 days. The Lease Agreements specify that each rental shall be for a "Shift," which generally lasted between 6 and 12 hours. At the beginning of each Shift, the driver takes a car, but no driver is guaranteed a specific car. Each Shift constituted a separate lease period, for which the driver must pay a separate lease payment before taking possession of the vehicle. From these two provisions, taken together, the Department concluded that the rental period of the vehicle was each Shift.

Green Cab argues that it is a taxicab company, and that it is not a business primarily engaged in short-term rental of vehicles without drivers, for a period of 30 days or less. Green Cab points to the specific exemption of "taxicab" from the definition of "limousine" in Wis. Stat. § 77.995(1)(a)-(b). Under Wis. Stat. § 77.995(2) Wis. Stat., the rental fee is imposed on limousines, even though limousines are vehicles usually rented with drivers. Taxicabs are specifically exempted from the application of the rental fee imposed upon limousines under the subsection pointed to by Green Cab.

In order to determine the applicability of the exemption claimed by Green Cab, a close examination of Green Cab's business model is in order. Green Cab purchases and maintains a fleet of vehicles, which it licenses as taxicabs with the City of Madison. Green Cab makes its vehicles available for lease/rental, without drivers, to individuals

who hold valid taxicab driving licenses and who provide taxi rides to the public. Green Cab offers these licensed cab drivers Shifts, which last for a matter of hours, for which each driver can sign an agreement agreeing to a lease/rental fee. The Lease Agreement itself, as signed by Green Cab and each individual driver, has no specific termination date, but it can be terminated immediately upon material breach by a party, or upon two weeks' notice by either party to the other. The Lease Agreement outlines the general terms and conditions under which a driver can rent a taxicab from Green Cab. The lease/rental fee varies depending upon the time of day and the day of the week. The lease/rental fee includes the use of not only the cab but also an iPad, onto which is loaded particular software to facilitate interactions with passengers who want a cab ride, including direct payments from the passenger to the driver. At the end of each lease/rental period, or Shift, the driver is responsible for returning the cab clean, with a full gas tank. The driver is not assigned a specific vehicle and may drive a different vehicle during each Shift.

In conjunction with the lease/rental fee, Green Cab also collects certain additional ancillary fees from the drivers which vary depending upon the number of cab rides the driver provides to passengers during a particular Shift. Drivers pay a Green Fee of 50 cents per completed shared ride or 75 cents per completed direct ride, as well as an Administrative Fee of between \$1.00 and \$3.00 per ride provided to specific repeat customers.

Green Cab explains that it has structured its business in this way to obtain an advantage with regard to unemployment insurance obligations, while noting that it

does pay worker's compensation insurance payments for its independent contractor drivers. Green Cab argues that, when the Legislature "invited" taxicab companies to avoid paying unemployment insurance for their drivers, it could not have intended for taxicab companies to be subject to the rental vehicle fee. The Commission disagrees. It does not follow that a business structure which avoids one type of business-related expense (unemployment insurance) should also necessarily escape another (rental vehicle fees).

Green Cab argues that it provides taxicab transportation services to the public through its integrated business with its drivers. The purpose of the lease of taxicabs is for the drivers to provide taxicab services to consumers. Green Cab argues that, because it rents a specific type of driverless vehicle (taxicabs) to a specific subset of renters (licensed taxicab drivers) for a limited purpose (providing taxicab services to the public), the leases are exempt from the rental fee. However, the structure of Green Cab's business involves a two-step process. In the initial transaction, Green Cab leases driverless Type 1 vehicles not to the eventual passengers but to the independent contractor taxi drivers. In the subsequent transaction, the passenger pays a fare to the driver for the ride. The second transaction does not alter the nature of the first. Pursuant to Wis. Stat. § 77.995(2), Green Cab's lease of a taxicab to an independent contractor driver is subject to the State Rental Vehicle Fee.

Green Cab argues that the lease fee provides a driver with supportive accessories, in addition to a vehicle: an iPad with preloaded software, dispatch services, coverage under Green Cab's worker's compensation insurance, and office space and

supplies on Green Cab's premises. However, the Commission concludes that the inclusion of a package of accessories with the vehicle does not take the rental out of the purview of the vehicle rental fee imposed in Wis. Stat. § 77.995(2). Green Cab also argues that the lease fee is calculated to offer drivers average gross hourly earnings between \$14.00 and \$25.00. The business considerations behind the amount of vehicle rental fee have no bearing upon whether the vehicle rental fee imposed in Wis. Stat. § 77.995(2) applies to Green Cab's transactions.

As further support for its contention that Green Cab is primarily engaged in the provision of taxicab services, rather than short-term rental of vehicles, Green Cab notes that it obtains and maintains permits from the City of Madison for the vehicles offered for lease/rental. Green Cab also notes that it restricts the use of the vehicles by the independent contractor drivers to provision of taxicab services to the public. The fact that Green Cab is renting a particular subset of vehicles to a particular subset of drivers does not remove the lease/rental transaction from the vehicle rental fee imposed in Wis. Stat. § 77.995(2).

Finally, Green Cab argues that the Legislature never intended the vehicle rental fee to apply to Green Cab. When interpreting statutory language, the Commission starts with the plain language of the statute itself. If the language is clear, the Commission does not resort to interpreting legislative intent. We do note that, if the Legislature had wanted to exempt the rental of taxicabs to taxicab drivers, it could have done so as it has done for other vehicle rentals. *See* exemptions from the State Rental Vehicle Fee in Wis Stat. § 77.995(2). For example, if a vehicle repair shop rents a vehicle to a customer while

the shop has the customer's vehicle in the shop, that rental is not subject to the State Rental Vehicle Fee.

The Legislature has not seen fit to exempt rentals of licensed taxicabs to drivers holding a valid taxicab driver license from the State Rental Vehicle Fee. Absent such an exemption, the Commission must apply the law as written and affirm the assessment of the Department.

CONCLUSIONS OF LAW

1. Taxicabs are Type 1 motor vehicles as defined in Wis. Stat. § 340.01(4)(a).
2. Green Cab's primary business is the rental of driverless vehicles to independent contractor licensed taxi drivers.
3. Rental of a driverless vehicle licensed as a taxicab to a driver holding a valid taxicab driver's permit is subject to the State Rental Vehicle Fee pursuant to Wis. Stat. § 77.995(2).

ORDER

Based on the foregoing, it is the order of this Commission that the Department's Assessment of Rental Vehicle Fees is correct as is the Department's denial of refund request. The Department's Motion for Summary Judgment is granted, and Petitioner's Motion for Summary Judgment is denied.

Dated in Madison, Wisconsin, this 10th day of March, 2022.

WISCONSIN TAX APPEALS COMMISSION


Elizabeth Kessler, Chair


Lorna Hemp Boll, Commissioner


Jessica Roulette, Commissioner

ATTACHMENT: NOTICE OF APPEAL INFORMATION

WISCONSIN TAX APPEALS COMMISSION
5005 University Avenue - Suite 110
Madison, Wisconsin 53705

NOTICE OF APPEAL INFORMATION

NOTICE OF RIGHTS FOR REHEARING, OR JUDICIAL REVIEW, THE TIMES ALLOWED FOR EACH, AND THE IDENTIFICATION OF THE PARTY TO BE NAMED AS RESPONDENT

A taxpayer has two options after receiving a Commission final decision:

Option 1: PETITION FOR REHEARING BEFORE THE COMMISSION

The taxpayer has a right to petition for a rehearing of a final decision within 20 days of the service of this decision, as provided in Wis. Stat. § 227.49. The 20-day period commences the day after personal service on the taxpayer or on the date the Commission issued its original decision to the taxpayer. The petition for rehearing should be filed with the Tax Appeals Commission and served upon the other party (which usually is the Department of Revenue). The Petition for Rehearing can be served either in-person, by USPS, or by courier; however, the filing must arrive at the Commission within the 20-day timeframe of the order to be accepted. Alternately, the taxpayer can appeal this decision directly to circuit court through the filing of a petition for judicial review. It is not necessary to petition for a rehearing first.

AND/OR

Option 2: PETITION FOR JUDICIAL REVIEW

Wis. Stat. § 227.53 provides for judicial review of a final decision. Several points about starting a case:

1. The petition must be filed in the appropriate county circuit court and served upon the Tax Appeal Commission and the other party (which usually is the Department of Revenue) either in-person, by certified mail, or by courier, within 30 days of this decision if there has been no petition for rehearing or, within 30 days of service of the order that decides a timely petition for rehearing.
2. If a party files a late petition for rehearing, the 30-day period for judicial review starts on the date the Commission issued its original decision to the taxpayer.
3. The 30-day period starts the day after personal service, or the day we mail the decision.
4. The petition for judicial review should name the other party (which is usually the Department of Revenue) as the Respondent, but not the Commission, which is not a party.

For more information about the other requirements for commencing an appeal to the circuit court, you may wish to contact the clerk of the appropriate circuit court or, the Wisconsin Statutes. The website for the courts is <https://wicourts.gov>.

This notice is part of the decision and incorporated therein.