

State of Wisconsin



2023 Assembly Bill 406

Date of enactment: **October 25, 2023**

Date of publication*: **October 26, 2023**

2023 WISCONSIN ACT 36

AN ACT to renumber and amend 71.98 (5); to amend 71.26 (2) (b) 11. c., 71.26 (2) (b) 11. d., 71.26 (2) (b) 11. e., 71.26 (2) (b) 12. c., 71.26 (2) (b) 12. d., 71.26 (2) (b) 12. e., 71.26 (2) (b) 13. a., 71.26 (2) (b) 13. d. and 71.26 (2) (b) 13. e.; to repeal and recreate 71.01 (6) (k), 71.01 (6) (L), 71.01 (6) (m), 71.22 (4) (k), 71.22 (4) (L), 71.22 (4) (m), 71.22 (4m) (k), 71.22 (4m) (L), 71.22 (4m) (m), 71.34 (1g) (k), 71.34 (1g) (L), 71.34 (1g) (m), 71.42 (2) (k), 71.42 (2) (L) and 71.42 (2) (m); and to create 71.01 (6) (n), 71.22 (4) (n), 71.22 (4m) (n), 71.26 (2) (b) 15., 71.34 (1g) (n), 71.42 (2) (n) and 71.98 (5) (b) of the statutes; relating to: adopting changes to the federal Internal Revenue Code for state tax purposes.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.01 (6) (k) of the statutes is repealed and recreated to read:

71.01 (6) (k) 1. For taxable years beginning after December 31, 2016, and before January 1, 2018, for individuals and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2016, except as provided in subds. 2. and 3. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2016: section 13113 of P.L. 103–66; sections 1, 3, 4, and 5 of P.L. 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L. 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of P.L. 109–222; section 104 of P.L. 109–432; sections 8233 and 8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of

division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; sections 2011 and 2122 of P.L. 111–240; sections 753, 754, and 760 of P.L. 111–312; sections 104, 318, 322, 323, 324, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; and sections 112, 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2016, except that “Internal Revenue Code” includes sections 11024, 11025, and 13543 of P.L. 115–97; sections 40307 and 40413 of P.L. 115–123; sections 101 (m), (n), (o), (p), and (q), 104 (a), and 109 of division U of P.L. 115–141; section 102 of division M and sections 110, 111, and 116 (b)

* Section 991.11, WISCONSIN STATUTES: Effective date of acts. “Every act and every portion of an act enacted by the legislature over the governor’s partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication.”

of division O of P.L. 116-94; and section 9707 of P.L. 117-2.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by section 4007 (b) of P.L. 114-41, section 1102 of P.L. 114-74, and sections 105, 111, 113 to 115, 133, 301, 302, 304, 305, 308, 311, 313 to 323, 325, 331, and 343 to 345 of division Q of P.L. 114-113 first apply for taxable years beginning after December 31, 2016.

b. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 first apply for taxable years beginning after December 31, 2010.

SECTION 2. 71.01 (6) (L) of the statutes is repealed and recreated to read:

71.01 (6) (L) 1. For taxable years beginning after December 31, 2017, and before January 1, 2021, for individuals and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2017, except as provided in subds. 2. and 3. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, "Internal Revenue Code" does not include the following provisions of federal public laws for taxable years beginning after December 31, 2017: sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L. 109-222; section 104 of P.L. 109-432; sections 8233 and 8235 of P.L. 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L. 111-226; section 2122 of P.L. 111-240; sections 754 and 760 of P.L. 111-312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of division P of P.L. 114-113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114-113; and sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115-97.

3. For purposes of this paragraph, "Internal Revenue Code" does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2017, except that

"Internal Revenue Code" includes sections 40307, 40413, and 41113 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109, 401 (a) (54) and (b) (15) (A), (B), and (C) 19, 20, 23, 26, 27, and 28 of division U of P.L. 115-141; sections 102 and 104 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111, 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116-94; sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701, and 3702 of division A of P.L. 116-136; sections 202, 208, 209, 211, and 214 of division EE and sections 276 (a) and (b), 277, 278 (a), (b), (c), and (d), 280, and 285 of division N of P.L. 116-260; and sections 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117-2.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by P.L. 115-63 and sections 11026, 11027, 11028, 13207, 13306, 13307, 13308, 13311, 13312, 13501, 13705, 13821, and 13823 of P.L. 115-97 first apply for taxable years beginning after December 31, 2017.

b. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 first apply for taxable years beginning after December 31, 2010.

c. Changes made by section 13113 of P.L. 103-66; section 1241 of division B of P.L. 111-5; section 2011 of P.L. 111-240; section 753 of P.L. 111-312; and section 324 of P.L. 112-240 first apply for taxable years beginning after December 31, 2018.

SECTION 3. 71.01 (6) (m) of the statutes is repealed and recreated to read:

71.01 (6) (m) 1. For taxable years beginning after December 31, 2020, and before January 1, 2023, for individuals and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2020, except as provided in subds. 2. and 3. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, "Internal Revenue Code" does not include the following provisions of federal public laws for taxable years beginning after December 31, 2020: sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L. 109-222; section 104 of P.L. 109-432; sections 8233 and 8235 of P.L. 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212,

213, 214, and 216 of P.L. 111–226; section 2122 of P.L. 111–240; sections 754 and 760 of P.L. 111–312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113; sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115–97; sections 40304, 40305, 40306, and 40412 of P.L. 115–123; section 101 (c) of division T of P.L. 115–141; sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of division U of P.L. 115–141; sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116–94; sections 2304 and 2306 of P.L. 116–136; and sections 111, 114, 115, 116, 118 (a) and (d), 133, 137, 138, and 210 of division EE of P.L. 116–260.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2020, except that “Internal Revenue Code” includes sections 9671, 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117–2; and sections 80501, 80504, and 80602 of division H of P.L. 117–58.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308, 40309, 40311, 40414, 41101, 41107, 41114, 41115, and 41116 of P.L. 115–123; section 101 (a), (b), and (h) of division U of P.L. 115–141; section 1203 of P.L. 116–25; section 1122 of P.L. 116–92; section 301 of division O, section 1302 of division P, and sections 101, 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of division Q of P.L. 116–94; section 2 of P.L. 116–98; and sections 301, 302, and 304 of division EE of P.L. 116–260 apply for taxable years beginning after December 31, 2020.

b. Changes made by section 1201 of P.L. 108–173 and section 307 of P.L. 109–432 first apply for taxable years beginning after December 31, 2010.

SECTION 4. 71.01 (6) (n) of the statutes is created to read:

71.01 (6) (n) 1. For taxable years beginning after December 31, 2022, for individuals and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, “Internal Revenue Code” means the fed-

eral Internal Revenue Code as amended to December 31, 2022, except as provided in subs. 2. and 3. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2022: sections 1, 3, 4, and 5 of P.L. 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L. 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of P.L. 109–222; section 104 of P.L. 109–432; sections 8233 and 8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; section 2122 of P.L. 111–240; sections 754 and 760 of P.L. 111–312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113; sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115–97; sections 40304, 40305, 40306, and 40412 of P.L. 115–123; section 101 (c) of division T of P.L. 115–141; sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of division U of P.L. 115–141; sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116–94; sections 2304 and 2306 of P.L. 116–136; sections 111, 114, 115, 116, 118 (a) and (d), 133, 137, 138, and 210 of division EE of P.L. 116–260; sections 5003, 9041, 9673, 9675, and 9708 of P.L. 117–2; section 307 of division P of P.L. 117–103; section 13903 (b) of P.L. 117–169; and section 4151 of division FF of P.L. 117–328.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2022.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by sections 5001, 5002, 5005, 9623, 9624, and 9672 of P.L. 117–2; section 2 of P.L. 117–6; and sections 80401, 80402, and 80601 of division H of P.L. 117–58 apply for taxable years beginning after December 31, 2022.

b. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 apply for taxable years beginning after December 31, 2010.

SECTION 5. 71.22 (4) (k) of the statutes is repealed and recreated to read:

71.22 (4) (k) 1. For taxable years beginning after December 31, 2016, and before January 1, 2018, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2016, except as provided in subds. 2. and 3. and subject to subd. 4., and except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), 71.42 (2), and 71.98.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2016: section 13113 of P.L. 103-66; sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L. 109-222; section 104 of P.L. 109-432; sections 8233 and 8235 of P.L. 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760 of P.L. 111-312; sections 104, 318, 322, 323, 324, 326, 327, and 411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of division P of P.L. 114-113; and sections 112, 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114-113.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2016, except that “Internal Revenue Code” includes sections 11024, 11025, and 13543 of P.L. 115-97; sections 40307 and 40413 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), and 109 of division U of P.L. 115-141; section 102 of division M and sections 110, 111, and 116 (b) of division O of P.L. 116-94; and section 9707 of P.L. 117-2.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by section 4007 (b) of P.L. 114-41, section 1102 of P.L. 114-74, and sections 105, 111, 113 to 115, 133, 301, 302, 304, 305, 308, 311, 313 to 323, 325, 331, and 343 to 345 of division Q of P.L. 114-113 first

apply for taxable years beginning after December 31, 2016.

b. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 first apply for taxable years beginning after December 31, 2010.

SECTION 6. 71.22 (4) (L) of the statutes is repealed and recreated to read:

71.22 (4) (L) 1. For taxable years beginning after December 31, 2017, and before January 1, 2021, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2017, except as provided in subds. 2. and 3. and subject to subd. 4., and except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), 71.42 (2), and 71.98.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2017: sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L. 109-222; section 104 of P.L. 109-432; sections 8233 and 8235 of P.L. 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L. 111-226; section 2122 of P.L. 111-240; sections 754 and 760 of P.L. 111-312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of division P of P.L. 114-113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114-113; and sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115-97.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2017, except that “Internal Revenue Code” includes sections 40307, 40413, and 41113 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109, 401 (a) (54) and (b) (15) (A), (B), and (C) 19, 20, 23, 26, 27, and 28 of division U of P.L. 115-141; sections 102 and 104 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111, 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116-94; sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701,

and 3702 of division A of P.L. 116-136; sections 202, 208, 209, 211, and 214 of division EE and sections 276 (a) and (b), 277, 278 (a), (b), (c), and (d), 280, and 285 of division N of P.L. 116-260; and sections 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117-2.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by P.L. 115-63 and sections 11026, 11027, 11028, 13207, 13306, 13307, 13308, 13311, 13312, 13501, 13705, 13821, and 13823 of P.L. 115-97 first apply for taxable years beginning after December 31, 2017.

b. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 first apply for taxable years beginning after December 31, 2010.

c. Changes made by section 13113 of P.L. 103-66; section 1241 of division B of P.L. 111-5; section 2011 of P.L. 111-240; section 753 of P.L. 111-312; and section 324 of P.L. 112-240 first apply for taxable years beginning after December 31, 2018.

SECTION 7. 71.22 (4) (m) of the statutes is repealed and recreated to read:

71.22 (4) (m) 1. For taxable years beginning after December 31, 2020, and before January 1, 2023, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2020, except as provided in subds. 2. and 3. and subject to subd. 4., and except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), 71.42 (2), and 71.98.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2020: sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L. 109-222; section 104 of P.L. 109-432; sections 8233 and 8235 of P.L. 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L. 111-226; section 2122 of P.L. 111-240; sections 754 and 760 of P.L. 111-312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of division P of P.L. 114-113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114-113; sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213,

14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115-97; sections 40304, 40305, 40306, and 40412 of P.L. 115-123; section 101 (c) of division T of P.L. 115-141; sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of division U of P.L. 115-141; sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116-94; sections 2304 and 2306 of P.L. 116-136; sections 111, 114, 115, 116, 118 (a) and (d), 133, 137, 138, and 210 of division EE of P.L. 116-260; and section 307 of division P of P.L. 117-103.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2020, except that “Internal Revenue Code” includes sections 9671, 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117-2; and sections 80501, 80504, and 80602 of division H of P.L. 117-58.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308, 40309, 40311, 40414, 41101, 41107, 41114, 41115, and 41116 of P.L. 115-123; section 101 (a), (b), and (h) of division U of P.L. 115-141; section 1203 of P.L. 116-25; section 1122 of P.L. 116-92; section 301 of division O, section 1302 of division P, and sections 101, 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of division Q of P.L. 116-94; section 2 of P.L. 116-98; and sections 301, 302, and 304 of division EE of P.L. 116-260 apply for taxable years beginning after December 31, 2020.

b. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 first apply for taxable years beginning after December 31, 2010.

SECTION 8. 71.22 (4) (n) of the statutes is created to read:

71.22 (4) (n) 1. For taxable years beginning after December 31, 2022, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2022, except as provided in subds. 2. and 3. and subject to subd. 4., and except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), 71.42 (2), and 71.98.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2022: sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L.

109–222; section 104 of P.L. 109–432; sections 8233 and 8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; section 2122 of P.L. 111–240; sections 754 and 760 of P.L. 111–312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113; sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115–97; sections 40304, 40305, 40306, and 40412 of P.L. 115–123; section 101 (c) of division T of P.L. 115–141; sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of division U of P.L. 115–141; sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116–94; sections 2304 and 2306 of P.L. 116–136; sections 111, 114, 115, 116, 118 (a) and (d), 133, 137, 138, and 210 of division EE of P.L. 116–260; sections 5003, 9041, 9673, 9675, and 9708 of P.L. 117–2; section 307 of division P of P.L. 117–103; section 13903 (b) of P.L. 117–169; and section 4151 of division FF of P.L. 117–328.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2022.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by sections 5001, 5002, 5005, 9623, 9624, and 9672 of P.L. 117–2; section 2 of P.L. 117–6; and sections 80401, 80402, and 80601 of division H of P.L. 117–58 apply for taxable years beginning after December 31, 2022.

b. Changes made by section 1201 of P.L. 108–173 and section 307 of P.L. 109–432 apply for taxable years beginning after December 31, 2010.

SECTION 9. 71.22 (4m) (k) of the statutes is repealed and recreated to read:

71.22 (4m) (k) 1. For taxable years beginning after December 31, 2016, and before January 1, 2018, “Internal Revenue Code,” for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to

December 31, 2016, except as provided in subds. 2. and 3. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2016: section 13113 of P.L. 103–66; sections 1, 3, 4, and 5 of P.L. 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L. 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of P.L. 109–222; section 104 of P.L. 109–432; sections 8233 and 8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; sections 2011 and 2122 of P.L. 111–240; sections 753, 754, and 760 of P.L. 111–312; sections 104, 318, 322, 323, 324, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; and sections 112, 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2016, except that “Internal Revenue Code” includes sections 11024, 11025, and 13543 of P.L. 115–97; sections 40307 and 40413 of P.L. 115–123; sections 101 (m), (n), (o), (p), and (q), 104 (a), and 109 of division U of P.L. 115–141; section 102 of division M and sections 110, 111, and 116 (b) of division O of P.L. 116–94; and section 9707 of P.L. 117–2.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by section 4007 (b) of P.L. 114–41, section 1102 of P.L. 114–74, and sections 105, 111, 113 to 115, 133, 301, 302, 304, 305, 308, 311, 313 to 323, 325, 331, and 343 to 345 of division Q of P.L. 114–113 first apply for taxable years beginning after December 31, 2016.

b. Changes made by section 1201 of P.L. 108–173 and section 307 of P.L. 109–432 first apply for taxable years beginning after December 31, 2010.

SECTION 10. 71.22 (4m) (L) of the statutes is repealed and recreated to read:

71.22 (4m) (L) 1. For taxable years beginning after December 31, 2017, and before January 1, 2021, “Internal Revenue Code,” for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a),

means the federal Internal Revenue Code as amended to December 31, 2017, except as provided in subds. 2. and 3. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2017: sections 1, 3, 4, and 5 of P.L. 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L. 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of P.L. 109–222; section 104 of P.L. 109–432; sections 8233 and 8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; section 2122 of P.L. 111–240; sections 754 and 760 of P.L. 111–312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113; and sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115–97.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2017, except that “Internal Revenue Code” includes sections 40307, 40413, and 41113 of P.L. 115–123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109, 401 (a) (54) and (b) (15) (A), (B), and (C) 19, 20, 23, 26, 27, and 28 of division U of P.L. 115–141; sections 102 and 104 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111, 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116–94; sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701, and 3702 of division A of P.L. 116–136; sections 202, 208, 209, 211, and 214 of division EE and sections 276 (a) and (b), 277, 278 (a), (b), (c), and (d), 280, and 285 of division N of P.L. 116–260; and sections 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117–2.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by P.L. 115–63 and sections 11026, 11027, 11028, 13207, 13306, 13307, 13308, 13311,

13312, 13501, 13705, 13821, and 13823 of P.L. 115–97 first apply for taxable years beginning after December 31, 2017.

b. Changes made by section 1201 of P.L. 108–173 and section 307 of P.L. 109–432 first apply for taxable years beginning after December 31, 2010.

c. Changes made by section 13113 of P.L. 103–66; section 1241 of division B of P.L. 111–5; section 2011 of P.L. 111–240; section 753 of P.L. 111–312; and section 324 of P.L. 112–240 first apply for taxable years beginning after December 31, 2018.

SECTION 11. 71.22 (4m) (m) of the statutes is repealed and recreated to read:

71.22 (4m) (m) 1. For taxable years beginning after December 31, 2020, and before January 1, 2023, “Internal Revenue Code,” for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to December 31, 2020, except as provided in subds. 2. and 3. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2020: sections 1, 3, 4, and 5 of P.L. 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L. 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of P.L. 109–222; section 104 of P.L. 109–432; sections 8233 and 8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; section 2122 of P.L. 111–240; sections 754 and 760 of P.L. 111–312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113; sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115–97; sections 40304, 40305, 40306, and 40412 of P.L. 115–123; section 101 (c) of division T of P.L. 115–141; sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of division U of P.L. 115–141; sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116–94; sections 2304 and 2306 of P.L. 116–136; sections 111, 114, 115, 116, 118 (a) and (d), 133, 137, 138, and 210 of division EE of P.L. 116–260; and section 307 of division P of P.L. 117–103.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2020, except that “Internal Revenue Code” includes sections 9671, 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117-2; and sections 80501, 80504, and 80602 of division H of P.L. 117-58.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308, 40309, 40311, 40414, 41101, 41107, 41114, 41115, and 41116 of P.L. 115-123; section 101 (a), (b), and (h) of division U of P.L. 115-141; section 1203 of P.L. 116-25; section 1122 of P.L. 116-92; section 301 of division O, section 1302 of division P, and sections 101, 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of division Q of P.L. 116-94; section 2 of P.L. 116-98; and sections 301, 302, and 304 of division EE of P.L. 116-260 apply for taxable years beginning after December 31, 2020.

b. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 first apply for taxable years beginning after December 31, 2010.

SECTION 12. 71.22 (4m) (n) of the statutes is created to read:

71.22 (4m) (n) 1. For taxable years beginning after December 31, 2022, “Internal Revenue Code,” for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to December 31, 2022, except as provided in subs. 2. and 3. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2022: sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L. 109-222; section 104 of P.L. 109-432; sections 8233 and 8235 of P.L. 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L. 111-226; section 2122 of P.L. 111-240; sections 754 and 760 of P.L. 111-312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of

division P of P.L. 114-113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114-113; sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115-97; sections 40304, 40305, 40306, and 40412 of P.L. 115-123; section 101 (c) of division T of P.L. 115-141; sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of division U of P.L. 115-141; sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116-94; sections 2304 and 2306 of P.L. 116-136; sections 111, 114, 115, 116, 118 (a) and (d), 133, 137, 138, and 210 of division EE of P.L. 116-260; sections 5003, 9041, 9673, 9675, and 9708 of P.L. 117-2; section 307 of division P of P.L. 117-103; section 13903 (b) of P.L. 117-169; and section 4151 of division FF of P.L. 117-328.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2022.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by sections 5001, 5002, 5005, 9623, 9624, and 9672 of P.L. 117-2; section 2 of P.L. 117-6; and sections 80401, 80402, and 80601 of division H of P.L. 117-58 apply for taxable years beginning after December 31, 2022.

b. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 apply for taxable years beginning after December 31, 2010.

SECTION 13. 71.26 (2) (b) 11. c. of the statutes is amended to read:

71.26 (2) (b) 11. c. For purposes of subd. 11. a., “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2016: section 13113 of P.L. 103-66; sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L. 109-222; ~~sections section 104 and 307~~ of P.L. 109-432; sections 8233 and 8235 of P.L. 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L. 111-226; sec-

tions 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760 of P.L. 111-312; ~~section 1106 of P.L. 112-95;~~ sections 104, 318, 322, 323, 324, 326, 327, and 411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of division P of P.L. 114-113; and sections 112, 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, ~~307,~~ 326, and 411 of division Q of P.L. 114-113.

SECTION 14. 71.26 (2) (b) 11. d. of the statutes is amended to read:

71.26 (2) (b) 11. d. For purposes of subd. 11. a., “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code enacted after December 31, 2016, except that “Internal Revenue Code” includes sections 11024, 11025, and 13543 of P.L. 115-97; sections 40307 and 40413 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), and 109 of division U of P.L. 115-141; ~~and~~ section 102 of division M and sections 110, 111, and 116 (b) of division O of P.L. 116-94; and section 9707 of P.L. 117-2.

SECTION 15. 71.26 (2) (b) 11. e. of the statutes is amended to read:

71.26 (2) (b) 11. e. For purposes of subd. 11. a., the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this subdivision, apply for Wisconsin purposes at the same time as for federal purposes, except that changes made by section 4007 (b) of P.L. 114-41, section 1102 of P.L. 114-74, sections 105, 111, 113 to 115, 133, 301, 302, 304, 305, 308, 311, 313 to 323, 325, 331, and 343 to 345 of division Q of P.L. 114-113 first apply for taxable years beginning after December 31, 2016. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 first apply for taxable years beginning after December 31, 2010.

SECTION 16. 71.26 (2) (b) 12. c. of the statutes is amended to read:

71.26 (2) (b) 12. c. For purposes of subd. 12. a., “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2017: ~~section 13113 of P.L. 103-66;~~ sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L. 109-222; ~~sections section 104 and 307 of P.L. 109-432;~~ sections 8233 and 8235 of P.L. 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, ~~1241,~~ 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L. 111-226; ~~sections 2011 and~~ section 2122 of P.L. 111-240; sections 753, 754, and 760 of P.L. 111-312; ~~section 1106 of P.L. 112-95;~~ sections 104, 318, 322, 323, ~~324,~~ 326, 327, and

411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of division P of P.L. 114-113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, ~~307,~~ 326, and 411 of division Q of P.L. 114-113; and sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115-97.

SECTION 17. 71.26 (2) (b) 12. d. of the statutes is amended to read:

71.26 (2) (b) 12. d. For purposes of subd. 12. a., “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code enacted after December 31, 2017, except that “Internal Revenue Code” includes sections 40307, 40413, and 41113 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109, 401 (a) (54) and (b) (15) (A), (B), and (C), 19, 20, 23, 26, 27, and 28 of division U of P.L. 115-141; sections 102 and 104 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111, 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116-94; sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701, and 3702 of division A of P.L. 116-136; ~~and~~ sections 202, 208, 209, 211, and 214 of division EE and sections 276 (a) and (b), 277, 278 (a), (b), (c), and (d), 280, and 285 of division N of P.L. 116-260; and sections 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117-2.

SECTION 18. 71.26 (2) (b) 12. e. of the statutes is amended to read:

71.26 (2) (b) 12. e. For purposes of subd. 12. a., the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this subdivision, apply for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 115-63 and sections 11026, 11027, 11028, 13207, 13306, 13307, 13308, 13311, 13312, 13501, 13705, 13821, and 13823 of P.L. 115-97 first apply for taxable years beginning after December 31, 2017. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 first apply for taxable years beginning after December 31, 2010. Changes made by section 13113 of P.L. 103-66; section 1241 of division B of P.L. 111-5; section 2011 of P.L. 111-240; section 753 of P.L. 111-312; and section 324 of P.L. 112-240 first apply for taxable years beginning after December 31, 2018.

SECTION 19. 71.26 (2) (b) 13. a. of the statutes is amended to read:

71.26 (2) (b) 13. a. For taxable years beginning after December 31, 2020, and before January 1, 2023, for a corporation, conduit, or common law trust that qualifies as a regulated investment company, real estate mortgage investment conduit, real estate investment trust, or financial asset securitization investment trust under the Inter-

nal Revenue Code, “net income” means the federal regulated investment company taxable income, federal real estate mortgage investment conduit taxable income, federal real estate investment trust, or financial asset securitization investment trust taxable income of the corporation, conduit, or trust as determined under the Internal Revenue Code.

SECTION 20. 71.26 (2) (b) 13. d. of the statutes is amended to read:

71.26 (2) (b) 13. d. For purposes of subd. 13. a., “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code enacted after December 31, 2020, except that “Internal Revenue Code” includes sections 9671, 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117-2; and sections 80501, 80504, and 80602 of division H of P.L. 117-58.

SECTION 21. 71.26 (2) (b) 13. e. of the statutes is amended to read:

71.26 (2) (b) 13. e. For purposes of subd. 13. a., the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this subdivision, apply for Wisconsin purposes at the same time as for federal purposes, except that changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308, 40309, 40311, 40414, 41101, 41107, 41114, 41115, and 41116 of P.L. 115-123; section 101 (a), (b), and (h) of division U of P.L. 115-141; section 1203 of P.L. 116-25; section 1122 of P.L. 116-92; section 301 of division O, section 1302 of division P, and sections 101, 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of division Q of P.L. 116-94; section 2 of P.L. 116-98; and sections 301, 302, and 304 of division EE of P.L. 116-260 apply for taxable years beginning after December 31, 2020. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 first apply for taxable years beginning after December 31, 2010.

SECTION 22. 71.26 (2) (b) 15. of the statutes is created to read:

71.26 (2) (b) 15. a. For taxable years beginning after December 31, 2022, for a corporation, conduit, or common law trust that qualifies as a regulated investment company, real estate mortgage investment conduit, real estate investment trust, or financial asset securitization investment trust under the Internal Revenue Code, “net income” means the federal regulated investment company taxable income, federal real estate mortgage investment conduit taxable income, federal real estate investment trust, or financial asset securitization investment trust taxable income of the corporation, conduit, or trust as determined under the Internal Revenue Code.

b. For purposes of subd. 15. a., “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2022, except as provided in subd. 15. c. and d. and s. 71.98, and subject to subd. 15. e.

c. For purposes of subd. 15. a., “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2022: sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L. 109-222; section 104 of P.L. 109-432; sections 8233 and 8235 of P.L. 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L. 111-226; section 2122 of P.L. 111-240; sections 754 and 760 of P.L. 111-312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of division P of P.L. 114-113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114-113; sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115-97; sections 40304, 40305, 40306, and 40412 of P.L. 115-123; section 101 (c) of division T of P.L. 115-141; sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of division U of P.L. 115-141; sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116-94; sections 2304 and 2306 of P.L. 116-136; sections 111, 114, 115, 116, 118 (a) and (d), 133, 137, 138, and 210 of division EE of P.L. 116-260; sections 5003, 9041, 9673, 9675, and 9708 of P.L. 117-2; section 307 of division P of P.L. 117-103; section 13903 (b) of P.L. 117-169; and section 4151 of division FF of P.L. 117-328.

d. For purposes of subd. 15. a., “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code enacted after December 31, 2022.

e. For purposes of subd. 15. a., the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this subdivision, apply for Wisconsin purposes at the same time as for federal purposes, except that changes made by sections 5001, 5002, 5005, 9623, 9624, and 9672 of P.L. 117-2; section 2 of P.L. 117-6; and sections 80401, 80402, and 80601 of division H of P.L. 117-58 apply for taxable years beginning after December 31, 2022. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 apply for taxable years beginning after December 31, 2010.

SECTION 23. 71.34 (1g) (k) of the statutes is repealed and recreated to read:

71.34 (1g) (k) 1. For taxable years beginning after December 31, 2016, and before January 1, 2018, for tax option corporations, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2016, except as provided in subds. 2., 3., and 5. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2016: section 13113 of P.L. 103–66; sections 1, 3, 4, and 5 of P.L. 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L. 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of P.L. 109–222; section 104 of P.L. 109–432; sections 8233 and 8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; sections 2011 and 2122 of P.L. 111–240; sections 753, 754, and 760 of P.L. 111–312; sections 104, 318, 322, 323, 324, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; and sections 112, 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2016, except that “Internal Revenue Code” includes sections 11024, 11025, and 13543 of P.L. 115–97; sections 40307 and 40413 of P.L. 115–123; sections 101 (m), (n), (o), (p), and (q), 104 (a), and 109 of division U of P.L. 115–141; section 102 of division M and sections 110, 111, and 116 (b) of division O of P.L. 116–94; and section 9707 of P.L. 117–2.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by section 4007 (b) of P.L. 114–41, section 1102 of P.L. 114–74, and sections 105, 111, 113 to 115, 133, 301, 302, 304, 305, 308, 311, 313 to 323, 325, 331, and 343 to 345 of division Q of P.L. 114–113 first apply for taxable years beginning after December 31, 2016.

b. Changes made by section 1201 of P.L. 108–173 and section 307 of P.L. 109–432 first apply for taxable years beginning after December 31, 2010.

5. For purposes of this paragraph, section 1366 (f) of the Internal Revenue Code (relating to pass-through of

items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375 of the Internal Revenue Code.

SECTION 24. 71.34 (1g) (L) of the statutes is repealed and recreated to read:

71.34 (1g) (L) 1. For taxable years beginning after December 31, 2017, and before January 1, 2021, for tax option corporations, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2017, except as provided in subds. 2., 3., and 5. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2017: sections 1, 3, 4, and 5 of P.L. 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L. 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of P.L. 109–222; section 104 of P.L. 109–432; sections 8233 and 8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; section 2122 of P.L. 111–240; sections 754 and 760 of P.L. 111–312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113; and sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115–97.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2017, except that “Internal Revenue Code” includes sections 40307, 40413, and 41113 of P.L. 115–123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109, 401 (a) (54) and (b) (15) (A), (B), and (C) 19, 20, 23, 26, 27, and 28 of division U of P.L. 115–141; sections 102 and 104 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111, 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116–94; sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701, and 3702 of division A of P.L. 116–136; sections 202, 208, 209, 211, and 214 of division EE and sections 276 (a) and (b), 277, 278 (a), (b), (c), and (d), 280, and 285 of

division N of P.L. 116–260; and sections 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117–2.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by P.L. 115–63 and sections 11026, 11027, 11028, 13207, 13306, 13307, 13308, 13311, 13312, 13501, 13705, 13821, and 13823 of P.L. 115–97 first apply for taxable years beginning after December 31, 2017.

b. Changes made by section 1201 of P.L. 108–173 and section 307 of P.L. 109–432 first apply for taxable years beginning after December 31, 2010.

c. Changes made by section 13113 of P.L. 103–66; section 1241 of division B of P.L. 111–5; section 2011 of P.L. 111–240; section 753 of P.L. 111–312; and section 324 of P.L. 112–240 first apply for taxable years beginning after December 31, 2018.

5. For purposes of this paragraph, section 1366 (f) of the Internal Revenue Code (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375 of the Internal Revenue Code.

SECTION 25. 71.34 (1g) (m) of the statutes is repealed and recreated to read:

71.34 (1g) (m) 1. For taxable years beginning after December 31, 2020, and before January 1, 2023, for tax option corporations, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2020, except as provided in subds. 2., 3., and 5. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2020: sections 1, 3, 4, and 5 of P.L. 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L. 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of P.L. 109–222; section 104 of P.L. 109–432; sections 8233 and 8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; section 2122 of P.L. 111–240; sections 754 and 760 of P.L. 111–312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113; sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101,

14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115–97; sections 40304, 40305, 40306, and 40412 of P.L. 115–123; section 101 (c) of division T of P.L. 115–141; sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of division U of P.L. 115–141; sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116–94; sections 2304 and 2306 of P.L. 116–136; and sections 111, 114, 115, 116, 118 (a) and (d), 133, 137, 138, and 210 of division EE of P.L. 116–260.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2020, except that “Internal Revenue Code” includes sections 9671, 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117–2; and sections 80501, 80504, and 80602 of division H of P.L. 117–58.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308, 40309, 40311, 40414, 41101, 41107, 41114, 41115, and 41116 of P.L. 115–123; section 101 (a), (b), and (h) of division U of P.L. 115–141; section 1203 of P.L. 116–25; section 1122 of P.L. 116–92; section 301 of division O, section 1302 of division P, and sections 101, 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of division Q of P.L. 116–94; section 2 of P.L. 116–98; and sections 301, 302, and 304 of division EE of P.L. 116–260 apply for taxable years beginning after December 31, 2020.

b. Changes made by section 1201 of P.L. 108–173 and section 307 of P.L. 109–432 first apply for taxable years beginning after December 31, 2010.

5. For purposes of this paragraph, section 1366 (f) of the Internal Revenue Code (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375 of the Internal Revenue Code.

SECTION 26. 71.34 (1g) (n) of the statutes is created to read:

71.34 (1g) (n) 1. For taxable years beginning after December 31, 2022, for tax option corporations, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2022, except as provided in subds. 2., 3., and 5. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of fed-

eral public laws for taxable years beginning after December 31, 2022: sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L. 109-222; section 104 of P.L. 109-432; sections 8233 and 8235 of P.L. 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L. 111-226; section 2122 of P.L. 111-240; sections 754 and 760 of P.L. 111-312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of division P of P.L. 114-113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114-113; sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115-97; sections 40304, 40305, 40306, and 40412 of P.L. 115-123; section 101 (c) of division T of P.L. 115-141; sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of division U of P.L. 115-141; sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116-94; sections 2304 and 2306 of P.L. 116-136; sections 111, 114, 115, 116, 118 (a) and (d), 133, 137, 138, and 210 of division EE of P.L. 116-260; sections 5003, 9041, 9673, 9675, and 9708 of P.L. 117-2; section 307 of division P of P.L. 117-103; section 13903 (b) of P.L. 117-169; and section 4151 of division FF of P.L. 117-328.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2022.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by sections 5001, 5002, 5005, 9623, 9624, and 9672 of P.L. 117-2; section 2 of P.L. 117-6; and sections 80401, 80402, and 80601 of division H of P.L. 117-58 apply for taxable years beginning after December 31, 2022.

b. Changes made by section 1201 of P.L. 108-173 and section 307 of P.L. 109-432 apply for taxable years beginning after December 31, 2010.

5. For purposes of this paragraph, section 1366 (f) of the Internal Revenue Code (relating to pass-through of

items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375 of the Internal Revenue Code.

SECTION 27. 71.42 (2) (k) of the statutes is repealed and recreated to read:

71.42 (2) (k) 1. For taxable years beginning after December 31, 2016, and before January 1, 2018, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2016, except as provided in subds. 2. to 4. and s. 71.98, and subject to subd. 5.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2016: section 13113 of P.L. 103-66; sections 1, 3, 4, and 5 of P.L. 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L. 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of P.L. 109-222; section 104 of P.L. 109-432; sections 8233 and 8235 of P.L. 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; section 15351 of P.L. 110-246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213, 214, and 216 of P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760 of P.L. 111-312; sections 104, 318, 322, 323, 324, 326, 327, and 411 of P.L. 112-240; P.L. 114-7; section 1101 of P.L. 114-74; section 305 of division P of P.L. 114-113; and sections 112, 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114-113.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2016, except that “Internal Revenue Code” includes sections 11024, 11025, and 13543 of P.L. 115-97; sections 40307 and 40413 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), and 109 of division U of P.L. 115-141; section 102 of division M and sections 110, 111, and 116 (b) of division O of P.L. 116-94; and section 9707 of P.L. 117-2.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by section 4007 (b) of P.L. 114-41, section 1102 of P.L. 114-74, and sections 105, 111, 113 to 115, 133, 301, 302, 304, 305, 308, 311, 313 to 323, 325, 331, and 343 to 345 of division Q of P.L. 114-113 first apply for taxable years beginning after December 31, 2016.

b. Changes made by section 1201 of P.L. 108–173 and section 307 of P.L. 109–432 first apply for taxable years beginning after December 31, 2010.

5. For purposes of this paragraph, “Internal Revenue Code” does not include section 847 of the federal Internal Revenue Code.

SECTION 28. 71.42 (2) (L) of the statutes is repealed and recreated to read:

71.42 (2) (L) 1. For taxable years beginning after December 31, 2017, and before January 1, 2021, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2017, except as provided in subds. 2. to 4. and s. 71.98, and subject to subd. 5.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2017: sections 1, 3, 4, and 5 of P.L. 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L. 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of P.L. 109–222; section 104 of P.L. 109–432; sections 8233 and 8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; section 2122 of P.L. 111–240; sections 754 and 760 of P.L. 111–312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113; and sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115–97.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2017, except that “Internal Revenue Code” includes sections 40307, 40413, and 41113 of P.L. 115–123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109, 401 (a) (54) and (b) (15) (A), (B), and (C) 19, 20, 23, 26, 27, and 28 of division U of P.L. 115–141; sections 102 and 104 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111, 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116–94; sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701, and 3702 of division A of P.L. 116–136; sections 202,

208, 209, 211, and 214 of division EE and sections 276 (a) and (b), 277, 278 (a), (b), (c), and (d), 280, and 285 of division N of P.L. 116–260; and sections 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117–2.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by P.L. 115–63 and sections 11026, 11027, 11028, 13207, 13306, 13307, 13308, 13311, 13312, 13501, 13705, 13821, and 13823 of P.L. 115–97 first apply for taxable years beginning after December 31, 2017.

b. Changes made by section 1201 of P.L. 108–173 and section 307 of P.L. 109–432 first apply for taxable years beginning after December 31, 2010.

c. Changes made by section 13113 of P.L. 103–66; section 1241 of division B of P.L. 111–5; section 2011 of P.L. 111–240; section 753 of P.L. 111–312; and section 324 of P.L. 112–240 first apply for taxable years beginning after December 31, 2018.

5. For purposes of this paragraph, “Internal Revenue Code” does not include section 847 of the federal Internal Revenue Code.

SECTION 29. 71.42 (2) (m) of the statutes is repealed and recreated to read:

71.42 (2) (m) 1. For taxable years beginning after December 31, 2020, and before January 1, 2023, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2020, except as provided in subds. 2. and 3. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2020: sections 1, 3, 4, and 5 of P.L. 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L. 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of P.L. 109–222; section 104 of P.L. 109–432; sections 8233 and 8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; section 2122 of P.L. 111–240; sections 754 and 760 of P.L. 111–312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113; sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101,

14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115–97; sections 40304, 40305, 40306, and 40412 of P.L. 115–123; section 101 (c) of division T of P.L. 115–141; sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of division U of P.L. 115–141; sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116–94; sections 2304 and 2306 of P.L. 116–136; and sections 111, 114, 115, 116, 118 (a) and (d), 133, 137, 138, and 210 of division EE of P.L. 116–260.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2020, except that “Internal Revenue Code” includes sections 9671, 9701, 9702, 9703, 9704, 9705, 9706, and 9707 of P.L. 117–2; and sections 80501, 80504, and 80602 of division H of P.L. 117–58.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308, 40309, 40311, 40414, 41101, 41107, 41114, 41115, and 41116 of P.L. 115–123; section 101 (a), (b), and (h) of division U of P.L. 115–141; section 1203 of P.L. 116–25; section 1122 of P.L. 116–92; section 301 of division O, section 1302 of division P, and sections 101, 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of division Q of P.L. 116–94; section 2 of P.L. 116–98; and sections 301, 302, and 304 of division EE of P.L. 116–260 apply for taxable years beginning after December 31, 2020.

b. Changes made by section 1201 of P.L. 108–173 and section 307 of P.L. 109–432 first apply for taxable years beginning after December 31, 2010.

SECTION 30. 71.42 (2) (n) of the statutes is created to read:

71.42 (2) (n) 1. For taxable years beginning after December 31, 2022, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2022, except as provided in subs. 2. and 3. and s. 71.98, and subject to subd. 4.

2. For purposes of this paragraph, “Internal Revenue Code” does not include the following provisions of federal public laws for taxable years beginning after December 31, 2022: sections 1, 3, 4, and 5 of P.L. 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L. 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of P.L. 109–222; section 104 of P.L. 109–432; sections 8233 and

8235 of P.L. 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; section 15351 of P.L. 110–246; section 302 of division A, section 401 of division B, and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections 1232, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213, 214, and 216 of P.L. 111–226; section 2122 of P.L. 111–240; sections 754 and 760 of P.L. 111–312; sections 104, 318, 322, 323, 326, 327, and 411 of P.L. 112–240; P.L. 114–7; section 1101 of P.L. 114–74; section 305 of division P of P.L. 114–113; sections 123, 125 to 128, 143, 144, 151 to 153, 165 to 167, 169 to 171, 189, 191, 326, and 411 of division Q of P.L. 114–113; sections 11011, 11012, 13201 (a) to (e) and (g), 13206, 13221, 13301, 13304 (a), (b), and (d), 13531, 13601, 13801, 14101, 14102, 14103, 14201, 14202, 14211, 14212, 14213, 14214, 14215, 14221, 14222, 14301, 14302, 14304, and 14401 of P.L. 115–97; sections 40304, 40305, 40306, and 40412 of P.L. 115–123; section 101 (c) of division T of P.L. 115–141; sections 101 (d) and (e), 102, 201 to 207, 301, 302, and 401 (a) (47) and (195), (b) (13), (17), (22) and (30), and (d) (1) (D) (v), (vi), and (xiii) and (xvii) (II) of division U of P.L. 115–141; sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116–94; sections 2304 and 2306 of P.L. 116–136; sections 111, 114, 115, 116, 118 (a) and (d), 133, 137, 138, and 210 of division EE of P.L. 116–260; sections 5003, 9041, 9673, 9675, and 9708 of P.L. 117–2; section 307 of division P of P.L. 117–103; section 13903 (b) of P.L. 117–169; and section 4151 of division FF of P.L. 117–328.

3. For purposes of this paragraph, “Internal Revenue Code” does not include amendments to the federal Internal Revenue Code, including provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, enacted after December 31, 2022.

4. For purposes of this paragraph, the provisions of federal public laws that directly or indirectly affect the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes, except as follows:

a. Changes made by sections 5001, 5002, 5005, 9623, 9624, and 9672 of P.L. 117–2; section 2 of P.L. 117–6; and sections 80401, 80402, and 80601 of division H of P.L. 117–58 apply for taxable years beginning after December 31, 2022.

b. Changes made by section 1201 of P.L. 108–173 and section 307 of P.L. 109–432 apply for taxable years beginning after December 31, 2010.

SECTION 31. 71.98 (5) of the statutes is renumbered 71.98 (5) (a) and amended to read:

71.98 (5) (a) ~~For~~ Except as provided in par. (b), for stock acquired after December 31, 2013, section 1202 of the Internal Revenue Code, as amended to December 31, 2012, related to the exclusion for gain from certain small business stock.

SECTION 32. 71.98 (5) (b) of the statutes is created to
read:
71.98 (5) (b) For taxable years beginning after

December 31, 2018, section 1202 of the Internal Revenue
Code in effect for federal purposes.
