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1 after December 2, 1973, no city or village may, by annexation, create a town area
2 which is completely surrounded by the city or village.

3 *b0637/2.1* SECTION 2019n. 66.0221 (2) of the statutes is created to read:

4 66.0221 (2) A city or village may, by annexation, create a town area that is
5 completely surrounded by the city or village if one of the following applies:

6 (a) An intergovernmental cooperation agreement under s. 66.0301, to which
7 the town and the annexing city or village are parties, applies to the territory that is
8 annexed.

9 (b) A cooperative plan for boundary change under s. 66.0307, to which the town
10 and the annexing city or village are parties, applies to the territory that is annexed.

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12c
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b0461/1.1 SECTION 2026r. 66.0903 (10) (a) of the statutes is amended to read:

14 66.0903 (10) (a) Each contractor, subcontractor, or contractor's or
15 subcontractor's agent performing work on a project that is subject to this section
16 shall keep full and accurate records clearly indicating the name and trade or
17 occupation of every person performing the work described in sub. (4) and an accurate
18 record of the number of hours worked by each of those persons and the actual wages
19 paid for the hours worked. If requested by any person, a contractor, subcontractor,
20 or contractor's or subcontractor's agent performing work on a project that is subject
21 to this section shall permit that person to inspect and copy any of those records to the
22 same extent as if the record were maintained by the department, except that s. 19.36
23 (3) does not limit the duty of a subcontractor or a contractor's or subcontractor's agent
24 to permit inspection and copying of a record under this paragraph. Before permitting
25 the inspection and copying of a record under this paragraph, a contractor,

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1 subcontractor, or contractor's or subcontractor's agent shall delete from the record
2 any personally identifiable information, as defined in s. 19.62 (5), contained in the
3 record about any person performing the work described in sub. (4).

4 ***b0462/1.1* SECTION 2026p.** 66.0903 (3) (av) of the statutes is amended to
5 read:

6 66.0903 (3) (av) In determining prevailing wage rates under par. (am) or (ar),
7 the department may not use data from projects that are subject to this section, s.
8 103.49 or 103.50, or 40 USC 276a unless the department determines that there is
9 insufficient wage data in the area to determine those prevailing wage rates, in which
10 case the department may use data from projects that are subject to this section, s.
11 103.49 or 103.50, or 40 USC 276a. The department may also use data from a project
12 that is subject to this section, s. 103.49 or 103.50, or 40 USC 276a in determining
13 prevailing wage rates under par. (am) or (ar) if the department determines that the
14 wage rate paid on that project is higher than the prevailing wage rate determined
15 for that project.

16 ***b0572/1.2* SECTION 2026m.** 66.0901 (9) (b) of the statutes is amended to read:

17 66.0901 (9) (b) *Retained percentages.* As the work progresses under a contract
18 involving \$1,000 or more for the construction, execution, repair, remodeling or
19 improvement of a public work or building or for the furnishing of supplies or
20 materials, regardless of whether proposals for the contract are required to be
21 advertised by law, the municipality, from time to time, shall grant to the contractor
22 an estimate of the amount and proportionate value of the work done, which entitles
23 the contractor to receive the amount of the estimate, less the retainage, from the
24 proper fund. The retainage shall be an amount equal to ~~10%~~ 5% of the estimate until
25 50% of the work has been completed. At 50% completion, further partial payments

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1 shall be made in full to the contractor and no additional amounts may be retained
2 unless the architect or engineer certifies that the job is not proceeding satisfactorily,
3 but amounts previously retained shall not be paid to the contractor. At 50%
4 completion or any time after 50% completion when the progress of the work is not
5 satisfactory, additional amounts may be retained but the total retainage may not be
6 more than ~~10%~~ 5% of the value of the work completed. Upon substantial completion
7 of the work, an amount retained may be paid to the contractor. When the work has
8 been substantially completed except for work which cannot be completed because of
9 weather conditions, lack of materials or other reasons which in the judgment of the
10 municipality are valid reasons for noncompletion, the municipality may make
11 additional payments, retaining at all times an amount sufficient to cover the
12 estimated cost of the work still to be completed or may pay out the entire amount
13 retained and receive from the contractor guarantees in the form of a bond or other
14 collateral sufficient to ensure completion of the job. For the purposes of this section,
15 estimates may include any fabricated or manufactured materials and components
16 specified, previously paid for by the contractor and delivered to the work or properly
17 stored and suitable for incorporation in the work embraced in the contract.

18 *~~1598/1.4~~* **SECTION 2027.** 66.0921 (2) of the statutes is amended to read:

19 66.0921 (2) **FACILITIES AUTHORIZED.** A municipality may enter into a joint
20 contract with a nonprofit corporation organized for civic purposes and located in the
21 municipality to construct or otherwise acquire, equip, furnish, operate and maintain
22 a facility to be used for municipal and civic activities if a majority of the voters voting
23 in a referendum authorize the municipality to enter into the joint contract. The
24 referendum shall be held at a special election or at a spring primary or election or
25 September primary or general election ~~approve the question of entering into the joint~~

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1 contract or, if the municipality is a school district, at the next spring election or
2 general election to be held not earlier than 42 days after submittal of the issue or at
3 a special election held on the Tuesday after the first Monday in November in an
4 odd-numbered year if that date occurs not earlier than 42 days after submittal of the
5 issue.

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b0289/4.1 SECTION 2049e. 66.1113 (1) (d) (intro.) of the statutes is amended
10 to read:

11 66.1113 (1) (d) (intro.) “Tourism-related retailers” means, for taxable years
12 beginning before January 1, 2002, retailers classified in the standard industrial
13 classification manual, 1987 edition, published by the U.S. office of management and
14 budget under the following industry numbers:

15 *b0289/4.1* SECTION 2049f. 66.1113 (1) (e) of the statutes is created to read:

16 66.1113 (1) (e) “Tourism-related retailers” means, for taxable years beginning
17 after December 31, 2001, retailers classified in the North American Industry
18 Classification System, 1997 edition, published by the U.S. office of management and
19 budget under the following industry numbers:

- 20 1. 452990 — All other general merchandise stores.
- 21 2. 445292 — Confectionary and nut stores.
- 22 3. 445299 — All other specialty food stores.
- 23 4. 311811 — Retail bakeries.
- 24 5. 447100 — Gasoline stations.
- 25 6. 722110 — Full-service restaurants.

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SECTION 2049f

- 1 7. 722210 — Limited-service eating places.
- 2 8. 722300 — Special food services.
- 3 9. 722410 — Drinking places.
- 4 10. 446110 — Pharmacies and drug stores.
- 5 11. 445310 — Beer, wine, and liquor stores.
- 6 12. 451110 — Sporting goods stores.
- 7 13. 443130 — Camera and photographic supply stores.
- 8 14. 453220 — Gift, novelty, and souvenir stores.
- 9 15. 721110 — Hotels and motels.
- 10 16. 721120 — Casino hotels.
- 11 17. 721191 — Bed-and-breakfast inns.
- 12 18. 721199 — All other traveler accommodations.
- 13 19. 721214 — Recreational and vacation camps.
- 14 20. 721211 — Recreational vehicle parks and campgrounds.
- 15 21. 711212 — Racetracks.
- 16 22. 713910 — Golf courses and country clubs.
- 17 23. 713100 — Amusement parks and arcades.
- 18 24. 713200 — Gambling industries.
- 19 25. 713920 — Skiing facilities.
- 20 26. 713990 — All other amusement and recreation industries.

21

22

***-1598/1.5* SECTION 2056.** 67.05 (6a) (a) 2. a. of the statutes is amended to read:

24

67.05 (6a) (a) 2. a. Direct the school district clerk to call a special election referendum for the purpose of submitting the resolution to the electors for approval

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1 or rejection, ~~or direct that the resolution be submitted at the next regularly~~
2 ~~scheduled primary or spring election or general election~~ to be held not earlier than
3 45 days after the adoption of the resolution or at a special election held on the
4 Tuesday after the first Monday in November in an odd-numbered year if that date
5 occurs not earlier than 45 days after the adoption of the resolution. The resolution
6 shall not be effective unless adopted by a majority of the school district electors voting
7 at the referendum.

8 ***b0332/1.2* SECTION 2056g.** 67.05 (6m) (a) of the statutes is amended to read:
9 67.05 (6m) (a) An initial resolution adopted by a technical college district board
10 for an issue of bonds in an amount of money not exceeding \$500,000 \$1,000,000 for
11 building remodeling or improvement need not be submitted to the electors of the
12 district for approval unless within 30 days after the initial resolution is adopted there
13 is filed with the technical college district secretary a petition conforming to the
14 requirements of s. 8.40 requesting a referendum thereon. Such a petition shall be
15 signed by electors from each county lying wholly or partially within the district. The
16 number of electors from each county shall equal at least 1.5% of the population of the
17 county as determined under s. 16.96 (2) (c). If a county lies in more than one district,
18 the technical college system board shall apportion the county's population as
19 determined under s. 16.96 (2) (c) to the districts involved and the petition shall be
20 signed by electors equal to the appropriate percentage of the apportioned population.
21 Any initial resolution adopted under sub. (1) in an amount of money not exceeding
22 \$500,000 \$1,000,000 at the discretion of the district board, may be submitted to the
23 electors without waiting for the filing of a petition. All initial resolutions adopted
24 under sub. (1) in an amount of money in excess of \$500,000 \$1,000,000 or more for
25 building remodeling or improvement shall be submitted to the electors of the district

SENATE BILL 55**SECTION 2056g**

1 for approval. If a referendum is duly petitioned or required under this subsection,
2 bonds may not be issued until the electors of the district have approved the issue.

3 *b0332/1.2* SECTION 2056r. 67.12 (12) (e) 5. of the statutes is amended to read:

4 67.12 (12) (e) 5. Within 10 days of the adoption by a technical college district
5 board of a resolution under subd. 1. to issue a promissory note for a purpose under
6 s. 38.16 (2), the secretary of the district board shall publish a notice of such adoption
7 as a class 1 notice, under ch. 985. The notice need not set forth the full contents of
8 the resolution, but shall state the amount proposed to be borrowed, the method of
9 borrowing, the purpose thereof, that the resolution was adopted under this
10 subsection and the place where and the hours during which the resolution is
11 available for public inspection. If the amount proposed to be borrowed is for building
12 remodeling or improvement and does not exceed ~~\$500,000~~ \$1,000,000 or is for
13 movable equipment, the district board need not submit the resolution to the electors
14 for approval unless, within 30 days after the publication or posting, a petition
15 conforming to the requirements of s. 8.40 is filed with the secretary of the district
16 board requesting a referendum at a special election to be called for that purpose.
17 Such petition shall be signed by electors from each county lying wholly or partially
18 within the district. The number of electors from each county shall equal at least 1.5%
19 of the population of the county as determined under s. 16.96 (2) (c). If a county lies
20 in more than one district, the technical college system board shall apportion the
21 county's population as determined under s. 16.96 (2) (c) to the districts involved and
22 the petition shall be signed by electors equal to the appropriate percentage of the
23 apportioned population. In lieu of a special election, the district board may specify
24 that the referendum shall be held at the next succeeding spring primary or election
25 or September primary or general election. Any resolution to borrow amounts of

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1 money in excess of \$500,000 \$1,000,000 for building remodeling or improvement
2 shall be submitted to the electors of the district for approval. If a referendum is held
3 or required under this subdivision, no promissory note may be issued until the
4 issuance is approved by a majority of the district electors voting at such referendum.
5 The referendum shall be noticed, called and conducted under s. 67.05 (6a) insofar as
6 applicable, except that the notice of special election and ballot need not embody a
7 copy of the resolution and the question which shall appear on the ballot shall be
8 “Shall (name of district) be authorized to borrow the sum of \$... for (state purpose)
9 by issuing its general obligation promissory note (or notes) under section 67.12 (12)
10 of the Wisconsin Statutes?”.

11 *~~0426/4.2~~* **SECTION 2057.** 69.01 (6g) of the statutes is created to read:

12 69.01 (6g) “Date of death” means the date that a person is pronounced dead by
13 a physician, coroner, deputy coroner, medical examiner, or deputy medical examiner.

14 *~~0426/4.3~~* **SECTION 2058.** 69.01 (16m) of the statutes is created to read:

15 69.01 (16m) “Medical certification” means those portions of a death certificate
16 that provide the cause of death, the manner of death, injury–related data, and any
17 other medically–related data that is collected as prescribed by the state registrar
18 under s. 69.18 (1m) (c) 2.

19 *~~0426/4.4~~* **SECTION 2059.** 69.01 (22) of the statutes is amended to read:

20 69.01 (22) “Research” means a systematic study through scientific inquiry for
21 the purpose of expanding a field of knowledge, including ~~but not limited to~~
22 environmental or epidemiological research or special studies, that is conducted by
23 persons who meet criteria for access that are specified in rules promulgated under
24 s. 69.20 (4).

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SECTION 2060

1 *~~0426/4.5~~* SECTION 2060. 69.01 (26) of the statutes is renumbered 69.01 (26)
2 (intro.) and amended to read:

3 69.01 (26) (intro.) “Vital records” means certificates any of the following:

4 (a) Certificates of birth, death, and divorce or annulment, and marriage
5 documents and data.

6 (c) Data related thereto to documents under par. (a) or worksheets ~~under par.~~

7 (b).

8 *~~0426/4.6~~* SECTION 2061. 69.01 (26) (b) of the statutes is created to read:

9 69.01 (26) (b) Worksheets that use forms that are approved by the state
10 registrar and are related to documents under par. (a).

11 *~~0426/4.7~~* SECTION 2062. 69.03 (5) of the statutes is amended to read:

12 69.03 (5) Under this subchapter, accept for registration, assign a date of
13 acceptance, and index and preserve original certificates of birth and death, original
14 marriage documents and original divorce reports. Indexes prepared for public use
15 under s. 69.20 (3) (e) shall consist of the registrant’s full name, date of the event,
16 county of occurrence, county of residence, and, at the discretion of the state registrar,
17 state file number. Notwithstanding s. 69.24 (1) (e), the state registrar may transfer
18 the paper original of a vital record to optical disc or electronic format in accordance
19 with s. 16.61 (5) or to microfilm reproduction in accordance with s. 16.61 (6) and
20 destroy the paper original of any vital record that is so converted. For the purposes
21 of this subchapter, the electronic format version or microfilm reproduction version
22 of the paper original of a vital record that has been transferred under this subsection
23 shall serve as the original vital record.

24 *~~0426/4.8~~* SECTION 2063. 69.06 (2) of the statutes is amended to read:

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1 69.06 (2) Make, file, and index an exact copy of every certificate accepted under
2 sub. (1). Indexes prepared for public use under s. 69.20 (3) (e) shall consist of the
3 registrant's full name, date of the event, county of occurrence, county of residence,
4 and, at the discretion of the state registrar, local file number.

5 *~~0426/4.9~~* **SECTION 2064.** 69.07 (2) of the statutes is amended to read:

6 69.07 (2) Make, file, and index an exact copy of every vital record accepted
7 under sub. (1) or received under s. 69.05 (3). Indexes prepared for public use under
8 s. 69.20 (3) (e) shall consist of the registrant's full name, date of the event, county of
9 occurrence, county of residence, and, at the discretion of the state registrar, local file
10 number.

11 *~~b0546/1.5~~* **SECTION 2065b.** 69.08 (1) of the statutes is amended to read:

12 69.08 (1) Is on a form prescribed or supplied for the record by the state registrar.

13 *~~0426/4.12~~* **SECTION 2067.** 69.11 (3) (b) 2. of the statutes is amended to read:

14 69.11 (3) (b) 2. Cause of death, if the vital record is a death certificate and if the
15 amendment is accompanied by a statement ~~which~~ that the person who signed the
16 medical ~~certificate part of the death certificate under s. 69.18 (2) certification~~ has
17 submitted to support the amendment.

18 *~~0426/4.13~~* **SECTION 2068.** 69.11 (3) (b) 3. of the statutes is repealed.

19 *~~0426/4.14~~* **SECTION 2069.** 69.11 (4) (b) of the statutes is amended to read:

20 69.11 (4) (b) ~~If 365 days have elapsed since the occurrence of the event which~~
21 ~~is the subject of a birth certificate, the~~ The state registrar may amend an item on ~~the~~
22 ~~a birth certificate which~~ that affects information about the name, sex, date of birth,
23 place of birth, ~~parents' surnames~~ parent's name, or marital status of the mother ~~on~~
24 ~~a birth certificate~~ if 365 days have elapsed since the occurrence of the event that is
25 the subject of the birth certificate, if the amendment is at the request of a person with

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1 a direct and tangible interest in the record and is on a request form supplied by the
2 state registrar, and if the amendment is accompanied by 2 items of documentary
3 evidence from early childhood that are sufficient to prove that the item to be changed
4 is in error and by the affidavit of the person requesting the amendment. A change
5 in the marital status on the birth certificate may be made under this paragraph only
6 if the marital status is inconsistent with information concerning the father or
7 husband that appears on the birth certificate. This paragraph may not be used to
8 add to or delete from a birth certificate the name of a parent or to change the identity
9 of a parent named on the birth certificate.

10 *~~0426/4.15~~* **SECTION 2070.** 69.11 (5) (a) 2. of the statutes is repealed and
11 recreated to read:

12 69.11 (5) (a) 2. If the amendment changes the information on the vital record,
13 do all of the following:

14 a. Record the correct information in the relevant area of the vital record.

15 b. Maintain legibility of the changed information by placing a single line
16 through the changed entry, by recording the changed information elsewhere on the
17 legal portion of the vital record, or both.

18 c. Make a notation on the vital record that clearly states that the vital record
19 has been amended and that gives the number of the item corrected, the date of the
20 correction, and the source of the amending information.

21 d. Initial the amendment notation specified in subd. 2. c.

22 *~~0426/4.16~~* **SECTION 2071.** 69.12 (5) of the statutes is created to read:

23 69.12 (5) A change in the marital status on the certificate of birth may be
24 requested under this section only if the marital status is inconsistent with father or
25 husband information appearing on the certificate of birth. This section may not be

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1 used to add or delete the name of a parent on the certificate of birth or change the
2 identity of either parent named on the certificate of birth.

3 *~~0426/4.17~~* **SECTION 2072.** 69.13 of the statutes is created to read:

4 **69.13 Correction of facts misrepresented by informant for certificate**
5 **of birth.** The state registrar may, under an order issued by the circuit court of the
6 county in which a birth occurred, correct information about the parent or the marital
7 status of the mother on a certificate of birth that is registered in this state if all of
8 the following conditions apply:

9 (1) The correction may not be accomplished under s. 69.11, 69.12, or 69.15
10 because the disputed information was misrepresented by the informant during the
11 preparation of the birth certificate.

12 (2) The state registrar receives, on a form prescribed by the state registrar, a
13 court order that is accompanied by all of the following:

14 (a) A petition for correction filed by a person with a direct and tangible interest
15 in the certificate of birth.

16 (b) Certification that all of the following supporting evidence, as listed by the
17 court in the order, was presented in addition to oral testimony:

18 1. A certified copy of the original certificate of birth.

19 2. If the birth occurred in a hospital, a copy of the birth worksheet and any other
20 supporting documentation from the hospital.

21 3. If the birth did not occur in a hospital, a statement from the birth attendant.

22 4. If relevant to the correction sought, a certified copy of a marriage document,
23 a certified copy of a certificate of divorce or annulment or a final divorce decree that
24 indicates that the mother was not married to the person listed as her husband at any

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1 time during the pregnancy, a legal name change order, or any other legal document
2 that clarifies the disputed information.

3 5. A statement signed by the certificate of birth informant or the petitioner
4 acknowledging that the disputed information was misrepresented.

5 (c) The supporting evidence specified in par. (b) 1. to 5.

6 (d) The fee specified under s. 69.22 (5) (b) 1.

7 ***-0426/4.18* SECTION 2073.** 69.14 (1) (a) 1. of the statutes is amended to read:

8 69.14 (1) (a) 1. Except as provided under subd. 2., a certificate of birth for every
9 birth ~~which that~~ occurs in this state shall be filed ~~in the registration district in which~~
10 ~~the birth occurs~~ within 5 days after the birth ~~and shall be registered with the state~~
11 registrar, who shall register the birth under this subchapter and shall make a copy
12 of the certificate of birth available to the registration district in which the birth
13 occurred and the registration district in which the mother of the registrant resided
14 at the time of the birth.

15 ***-1303/5.45* SECTION 2074.** 69.14 (1) (cm) of the statutes is amended to read:

16 69.14 (1) (cm) *Information concerning paternity.* For a birth which occurs en
17 route to or at a hospital, the filing party shall give the mother a copy of the pamphlet
18 under s. 69.03 (14). If the child's parents are not married at the time of the child's
19 birth, the filing party shall give the mother a copy of the form prescribed by the state
20 registrar under s. 69.15 (3) (b) 3. The filing party shall ensure that trained,
21 designated hospital staff provide to the child's available parents oral information or
22 an audio or video presentation and written information about the form and the
23 significance and benefits of, and alternatives to, establishing paternity, before the
24 parents sign the form. The filing party shall also provide an opportunity to complete
25 the form and have the form notarized in the hospital. If the mother provides a

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1 completed form to the filing party while she is a patient in the hospital and within
2 5 days after the birth, the filing party shall send the form directly to the state
3 registrar. From the appropriation under s. 20.445 (3) ~~(me)~~ (dz), the department of
4 workforce development shall pay the filing party a financial incentive for correctly
5 filing a form within 60 days after the child's birth.

6 ***-0426/4.19* SECTION 2075.** 69.15 (1) (b) of the statutes is amended to read:
7 69.15 (1) (b) A clerk of court or, for a paternity action, a clerk of court or county
8 child support agency under s. 59.53 (5), sends the state registrar a certified report
9 of an order of a court in this state on a form supplied by the state registrar or, in the
10 case of any other order, the state registrar receives a certified copy of the order and
11 the proper fee under s. 69.22.

12

13 ***-0426/4.21* SECTION 2077.** 69.18 (1) (bm) (intro.) of the statutes is amended
14 to read:

15 69.18 (1) (bm) (intro.) A person required to file a certificate of death under par.
16 (b) shall obtain the information required for the certificate of death from the next of
17 kin or the best qualified person or source available. The person filing the certificate
18 of death shall enter his or her signature on the certificate and include his or her
19 address and the date of signing and shall present or mail the certificate, within 24
20 hours after being notified of the death, to the physician, coroner or medical examiner
21 responsible for completing and signing the medical certification ~~under sub. (2)~~.
22 Within 2 days after receipt of the medical certification ~~under sub. (2)~~, the person
23 filing the certificate of death shall mail or present the certificate of death in:

24 ***-0426/4.22* SECTION 2078.** 69.18 (1) (c) of the statutes is amended to read:

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SECTION 2078

1 69.18 (1) (c) A hospital ~~or~~, a nursing home, as defined in s. 50.01 (3), or a hospice,
2 as defined in s. 50.90 (1), which is the place of death of a person may prepare a
3 certificate of death for the person and give the certificate to the person who moves
4 the corpse under par. (a).

5 *~~0426/4.23~~* SECTION 2079. 69.18 (1) (d) of the statutes is amended to read:

6 69.18 (1) (d) A hospital ~~or~~, nursing home, or hospice, as defined in s. 50.90 (1)
7 (c), may not release a corpse to any person under par. (a) unless the person presents
8 a notice of removal on a form prescribed by the state registrar, in duplicate, to the
9 administrator of the hospital ~~or~~, nursing home, or hospice. The administrator shall
10 retain one copy and forward the other copy to the local registrar of the registration
11 district in which the hospital ~~or~~, nursing home, or hospice is located.

12 *~~0426/4.24~~* SECTION 2080. 69.18 (1m) of the statutes is created to read:

13 69.18 (1m) FORMAT. Beginning on January 1, 2003, a certificate of death shall
14 consist of the following parts:

15 (a) ~~Fact-of-death~~ information, which shall include all of the following:

- 16 1. The name and other identifiers of the decedent, including the decedent's
17 social security number, if any.
- 18 2. The date, time, and place that the decedent was pronounced dead.
- 19 3. The manner of the decedent's death.
- 20 4. The identity of the person certifying the death.
- 21 5. The dates of certification and filing of the certificate of death.

22 (b) ~~Extended fact-of-death~~ information, which includes all of the following:

- 23 1. All information under par. (a).
- 24 2. Information on final disposition and cause of death.
- 25 3. Injury-related data.

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1 (c) Statistical–use–only information, which includes all of the following:

2 1. All information other than that under par. (b) that is collected on the
3 standard death record form recommended by the federal agency responsible for
4 national vital statistics.

5 2. Other data, as directed by the state registrar, including race, educational
6 background, and health risk behavior.

7 ***-0426/4.25* SECTION 2081.** 69.18 (2) (a) of the statutes is amended to read:

8 69.18 (2) (a) On the form for a certificate of death prescribed by the state
9 registrar under sub. (1) (b), the state registrar shall provide for a separate medical
10 certification section to be completed under this subsection.

11 ***-0426/4.26* SECTION 2082.** 69.18 (2) (d) 1. of the statutes is amended to read:

12 69.18 (2) (d) 1. Except as provided under par. (e), if a death is the subject of a
13 coroner's or medical examiner's determination under s. 979.01 or 979.03, the coroner
14 or medical examiner or a physician supervised by a coroner or medical examiner in
15 the county where the event which caused the death occurred shall complete and sign
16 the medical certification ~~part of the death certificate~~ for the death and mail the death
17 certificate within 5 days after the pronouncement of death or present the certificate
18 to the person responsible for filing the death certificate under sub. (1) within 6 days
19 after the pronouncement of death.

20 ***-0426/4.27* SECTION 2083.** 69.18 (2) (d) 2. of the statutes is amended to read:

21 69.18 (2) (d) 2. Except as provided under par. (e), if the decedent was not under
22 the care of a physician for the illness or condition from which the person died, the
23 coroner or medical examiner, or a physician supervised by a coroner or medical
24 examiner, in the county of the place of death shall complete and sign the medical
25 certification ~~part of the death certificate~~ for the death and mail the death certificate

SENATE BILL 55**SECTION 2083**

1 within 5 days after the pronouncement of death or present the certificate to the
2 person responsible for filing the death certificate under sub. (1) within 6 days after
3 the pronouncement of death.

4 ~~*-0426/4.29*~~ **SECTION 2085.** 69.20 (2) (a) of the statutes is renumbered 69.20
5 (2) (a) (intro.) and amended to read:

6 69.20 (2) (a) (intro.) Except as provided under sub. (3), information in the part
7 of a ~~birth certificate, of birth or divorce or annulment or a marriage document or~~
8 ~~divorce report~~ that is designated on the form as being collected for statistical or
9 medical and statistical use only and information in the part of a death certificate that
10 is designated on the form as being collected as statistical-use-only information
11 under s. 69.18 (1m) (c) may not be disclosed to any person except the subject
12 following:

13 1. The subject of the information, or, if the subject is a minor, ~~to~~ his or her parent
14 or guardian.

15 ~~*-0426/4.30*~~ **SECTION 2086.** 69.20 (2) (a) 2. of the statutes is created to read:
16 69.20 (2) (a) 2. For a certificate of death, any of the persons specified under s.
17 69.18 (4) (a) 1. to 6. or an individual who is authorized in writing by one of the persons.

18 ~~*-0426/4.31*~~ **SECTION 2087.** 69.20 (2) (c) of the statutes is created to read:
19 69.20 (2) (c) Except as provided under sub. (3), until 50 years after a decedent's
20 date of death, the state registrar and a local registrar may not permit inspection of
21 or disclose information contained in the portion under s. 69.18 (1m) (b) 2. and 3. of
22 the certificate of death to anyone except to a person specified under sub. (1), or to a
23 direct descendent of the decedent.

24 ~~*-0426/4.32*~~ **SECTION 2088.** 69.20 (3) (e) of the statutes is repealed and
25 recreated to read:

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1 69.20 (3) (e) Public use indexes of certificates of birth, death, or divorce or
2 annulment, or marriage documents that are filed in the system of vital statistics at
3 the state or local level are accessible only by inspection at the office of the state
4 registrar or of a local registrar and may not be copied or reproduced except as follows:

5 1. a. Certificate of birth index information may be copied or reproduced for the
6 public only after 100 years have elapsed from the year in which the birth occurred.
7 No information in the index that has been impounded under s. 69.15 may be released.

8 b. Subdivision 1. a. does not apply to certificate of birth indexes of events that
9 occurred before October 1, 1907.

10 2. Indexes of certificates of death or divorce or annulment may be copied or
11 reproduced for the public after 24 months have elapsed from the year in which the
12 event occurred.

13 3. Beginning January 1, 2003, any information that is obtained from an index
14 under subd. 1. or 2. and that is released shall contain the following statement: "This
15 information is not a legal vital record index. Inclusion of any information does not
16 constitute legal verification of the fact of the event."

17 *-0426/4.33* SECTION 2089. 69.20 (4) of the statutes is amended to read:

18 69.20 (4) The Under procedures that are promulgated by rule, the state
19 registrar and every local registrar shall protect vital records from mutilation,
20 alteration or, theft, or fraudulent use and shall protect the privacy rights of
21 registrants and their families by strictly controlling direct access to any vital record
22 filed or registered in paper ^e ~~form through procedures promulgated by rule.~~

23 *-0426/4.34* SECTION 2090. 69.21 (1) (a) 2. b. of the statutes is amended to
24 read:

SENATE BILL 55**SECTION 2090**

1 69.21 (1) (a) 2. b. Any information of the part of a ~~birth certificate, of birth,~~
2 ~~death, or divorce or annulment or a marriage document or divorce report,~~ the
3 disclosure of which is limited under s. 69.20 (2) (a) and (c), unless the requester is the
4 subject of the information or, for a decedent, unless the requester is specified in s.
5 69.20 (2) (a) 2.

6 *~~-0426/4.35~~* **SECTION 2091.** 69.21 (1) (b) 4. of the statutes is amended to read:
7 69.21 (1) (b) 4. Any A copy of a death certificate issued under par. (a) for a death
8 that occurred before January 1, 2003, shall include, ~~without limitation due to~~
9 ~~enumeration,~~ the name, sex, date and place of death, age or birth date, cause and
10 manner of death, and social security number, if any, of the decedent, and the file
11 number and the file date of the certificate, except that a requester may, upon request,
12 obtain a copy that does not include the cause of death.

13 *~~-0426/4.36~~* **SECTION 2092.** 69.21 (1) (b) 5. of the statutes is created to read:
14 69.21 (1) (b) 5. A copy of a death certificate issued under par. (a) for a death that
15 occurs after December 31, 2002, shall be on a form that contains only fact-of-death
16 information specified in s. 69.18 (1m) (a), except that a requester may, upon request,
17 obtain a form that contains extended fact-of-death information specified in s. 69.18
18 (1m) (b).

19 *~~-0426/4.37~~* **SECTION 2093.** 69.22 (1) (intro.) of the statutes is amended to
20 read:

21 69.22 (1) (intro.) The Except as provided in sub. (6), the state registrar and any
22 local registrar acting under this subchapter shall collect the following fees:

23 *~~-0426/4.38~~* **SECTION 2094.** 69.22 (1) (a) of the statutes is amended to read:

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1 69.22 (1) (a) Except as provided under par. (c), \$7 for issuing one certified copy
2 of a vital record and \$2 \$3 for any additional certified copy of the same vital record
3 issued at the same time.

4 ***b0386/2.2* SECTION 2095g.** 69.22 (1) (b) of the statutes is repealed and
5 recreated to read:

6 69.22 (1) (b) Except as provided under par. (c), all of the following:

7 1. For issuing an uncertified copy of a vital record issued under s. 69.21 (2) (a)
8 or (b) for an event that occurred before 1930 or for verifying information about the
9 event submitted by an requester without issuance of a copy, \$3, and \$1 for any
10 additional copy of the same vital record issued at the same time.

11 2. For issuing an uncertified copy of a vital record issued under s. 69.21 (2) (a)
12 or (b) for an event that occurs after December 31, 1929, or for verifying information
13 about the event submitted by a requester without issuance of a copy, \$7, and \$3 for
14 any additional copy of the same vital record issued at the same time.

15 ***b0386/2.2* SECTION 2095h.** 69.22 (1) (c) of the statutes is renumbered 69.22
16 (1) (c) 1. and amended to read:

17 69.22 (1) (c) 1. Twelve dollars for issuing ~~a- an uncertified copy of a birth~~
18 certificate for a birth that occurred after December 31, 1929, or a certified copy of a
19 birth certificate, \$7 of which shall be forwarded to the state treasurer as provided in
20 sub. (1m) and credited to the appropriations under s. 20.433 (1) (g) and (h); and \$3
21 for issuing any additional certified or uncertified copy of the same birth certificate
22 issued at the same time, all of which shall be forwarded as provided in sub. (1m).

23 ***b0386/2.2* SECTION 2095i.** 69.22 (1) (c) 2. of the statutes is created to read:

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SECTION 2095i

1 69.22 (1) (c) 2. Three dollars for issuing an uncertified copy of a birth certificate
2 for a birth that occurred before 1930, and \$1 for any additional uncertified copy of
3 the same birth certificate issued at the same time.

4 *~~0426/4.40~~* SECTION 2096. 69.22 (1) (d) of the statutes is created to read:

5 69.22 (1) (d) In addition to other fees under this subchapter, \$10 for expedited
6 service in issuing a vital record.

7 *~~b0386/2.3~~* SECTION 2096c. 69.22 (1m) of the statutes is amended to read:

8 69.22 (1m) The state registrar and any local registrar acting under this
9 subchapter shall, for each copy of a birth certificate for which a fee under sub. (1) (c)
10 1. is charged that is issued during a calendar quarter, forward to the state treasurer
11 the amount for deposit in the appropriations under s. 20.433 (1) (g) and (h) the
12 amounts specified in sub. (1) (c) for each copy of a birth certificate issued during a
13 calendar quarter by the 15th day of the first month following the end of the calendar
14 quarter.

15 *~~0426/4.41~~* SECTION 2097. 69.22 (5) (a) 2. of the statutes is amended to read:

16 69.22 (5) (a) 2. Making ~~alterations~~ any change ordered by a court under s. 69.12
17 (3) or 69.15 (4) (a).

18 *~~0426/4.42~~* SECTION 2098. 69.22 (5) (a) 3. of the statutes is amended to read:

19 69.22 (5) (a) 3. Making alterations any change in a birth certificate under s.
20 69.15 (3) ~~or (3m)~~.

21 *~~0426/4.43~~* SECTION 2099. 69.22 (5) (b) 1. of the statutes is amended to read:

22 69.22 (5) (b) 1. Any new vital record registered under s. 69.12 (4), 69.14 (2) (b)
23 6., 69.15 (1), (2), (3) or (4) (3m), (4) (b), or (6), 69.16 (2), or 69.19, or any corrected vital
24 record registered under s. 69.13.

25 *~~0426/4.44~~* SECTION 2100. 69.22 (6) of the statutes is amended to read:

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1 69.22 (6) The state registrar may ~~provide free search and free charge a~~
2 reasonable fee for providing searches of vital records and for providing copies of vital
3 records to state agencies for program use. The register of deeds may provide free
4 searches and free copies to agencies in his or her county at the direction of the county
5 board.

6 *~~0426/4.45~~* **SECTION 2101.** 69.24 (2) (b) of the statutes is amended to read:

7 69.24 (2) (b) ~~Willfully~~ Willfully and knowingly refuses to provide information
8 required under this subchapter for a ~~death certificate or for any part of a birth~~
9 certificate which is not designated as the part for statistical or medical and statistical
10 use or for a death certificate.

11 *~~2389/1.1~~* **SECTION 2103.** 70.11 (9) of the statutes is amended to read:

12 70.11 (9) **MEMORIALS.** All memorial halls and the real estate upon which the
13 same are located, owned and occupied by any organization of United States war
14 veterans organized pursuant to act of congress and domesticated in this state
15 pursuant to the laws of this state, containing permanent memorial tablets with the
16 names of former residents of any given town, village, city or county who lost their
17 lives in the military or naval service of the state or the United States in any war
18 inscribed thereon, and all personal property owned by such organizations, and all
19 buildings erected, purchased or maintained by any county, city, town or village as
20 memorials under s. 45.05 or 45.055. The renting of such halls or buildings for public
21 purposes shall not render them taxable, provided that all income derived therefrom
22 be used for the upkeep and maintenance thereof. Where such hall or building is used
23 in part for exempt purposes and in part for pecuniary profit, it shall be assessed for
24 taxation to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

25 *~~b0305/2.1~~* **SECTION 2103g.** 70.11 (10) of the statutes is repealed.

SENATE BILL 55**SECTION 2103k**

1 ***b0305/2.1* SECTION 2103k.** 70.11 (12) (a) of the statutes is amended to read:

2 70.11 (12) (a) Property owned by units which are organized in this state of the
3 following organizations: the Salvation Army; the Boy Scouts of America; the Boys'
4 Clubs of America; the Girl Scouts or Camp Fire Girls; the Young Men's Christian
5 Association, not exceeding 40 acres for property that is located outside the limit of
6 any incorporated city or village and not exceeding 10 acres for property that is located
7 inside the limit of any incorporated city or village; the Young Women's Christian
8 Association, not exceeding 40 acres for property that is located outside the limit of
9 any incorporated city or village and not exceeding 10 acres for property that is located
10 inside the limit of any incorporated city or village; or any person as trustee for them
11 of property used for the purposes of those organizations, provided no pecuniary profit
12 results to any individual owner or member.

13 ***-0546/2.1* SECTION 2104.** 70.11 (21) (a) of the statutes is amended to read:

14 70.11 (21) (a) All property purchased or constructed as a waste treatment
15 facility used for the treatment of industrial wastes, as defined in s. 281.01 (5), or air
16 contaminants, as defined in s. 285.01 (1), but not for other wastes, as defined in s
17 281.01 (7) and approved by the department of revenue, for the purpose of abating or
18 eliminating pollution of surface waters, the air, or waters of the state if that property
19 is not used to grow agricultural products for sale and, if the property's owner is taxed
20 under ch. 76, if the property is approved by the department of revenue. For the
21 purposes of this subsection, "industrial waste" also includes wood chips, sawdust,
22 and other wood residue from the paper and wood products manufacturing process
23 that can be used as fuel and would otherwise be considered superfluous, discarded,
24 or fugitive material. The department of natural resources and department of health
25 and family services shall make recommendations upon request to the department of

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1 revenue regarding such property. All property purchased or upon which
2 construction began prior to July 31, 1975, shall be subject to s. 70.11 (21), 1973 stats.

3 ***-0546/2.2* SECTION 2105.** 70.11 (21) (c) of the statutes is amended to read:

4 70.11 (21) (c) A prerequisite to exemption under this subsection for owners who
5 are taxed under ch. 76 is the filing of a statement on forms prescribed by the
6 department of revenue with the department of revenue. This statement shall be filed
7 not later than January 15 of the year in which a new exemption is requested or in
8 which a waste treatment facility that has been granted an exemption is retired,
9 replaced, disposed of, moved to a new location, or sold.

10 ***-0546/2.3* SECTION 2106.** 70.11 (21) (d) of the statutes is amended to read:

11 70.11 (21) (d) The department of revenue shall allow an extension to ~~February~~
12 ~~15; or, if the owner is subject to tax under ch. 76,~~ to a date determined by the
13 department by rule; ~~of the due date for filing the report form required under par. (c)~~
14 if a written application for an extension, stating the reason for the request, is filed
15 with the department of revenue before January 15.

16 ***-0546/2.4* SECTION 2107.** 70.11 (21) (e) of the statutes is repealed.

17 ***-0546/2.5* SECTION 2108.** 70.11 (21) (f) of the statutes is amended to read:

18 70.11 (21) (f) If property about which a statement has been filed under par. (c)
19 is determined to be taxable, the owner may appeal that determination ~~to the tax~~
20 ~~appeals commission under s. 73.01 (5) (a), except that assessments under s. 76.07~~
21 ~~shall be appealed under s. 76.08 and except that assessments under s. 70.995 (5)~~
22 ~~shall be appealed under s. 70.995 (8).~~

~~23~~ ***b0306/2.1* SECTION 2108m.** 70.11 (38) of the statutes is amended to read:

24 70.11 (38) UNIVERSITY OF WISCONSIN HOSPITALS AND CLINICS AUTHORITY AND
25 UNIVERSITY OF WISCONSIN MEDICAL FOUNDATION. Notwithstanding the provisions of

SENATE BILL 55**SECTION 2108m**

1 s. 70.11 (intro.) that relate to leased property, all property owned by the University
2 of Wisconsin Hospitals and Clinics Authority and all property leased to the
3 University of Wisconsin Hospitals and Clinics Authority that is owned by the state,
4 provided that the use of the property is primarily related to the purposes of the
5 authority and all property owned by and leased to the University of Wisconsin
6 Medical Foundation, provided that the use of the property is primarily related to the
7 purposes of the foundation.

8 *b0468/1.1* **SECTION 2108m.** 70.11 (39) of the statutes is amended to read:

9 70.11 (39) COMPUTERS. If the owner of the property fulfills the requirements
10 under s. 70.35, mainframe computers, minicomputers, personal computers,
11 networked personal computers, servers, terminals, monitors, disk drives, electronic
12 peripheral equipment, tape drives, printers, basic operational programs, systems
13 software, and prewritten software and custom software. The exemption under this
14 subsection does not apply to custom software, fax machines, copiers, equipment with
15 embedded computerized components or telephone systems, including equipment
16 that is used to provide telecommunications services, as defined in s. 76.80 (3). For
17 the purposes of s. 79.095, the exemption under this subsection does not apply to
18 property that is otherwise exempt under this chapter.

19 *-1335/7.53* **SECTION 2109.** 70.11 (41) of the statutes is created to read:

20 70.11 (41) FOX RIVER NAVIGATIONAL SYSTEM AUTHORITY. All property owned by
21 the Fox River Navigational System Authority, provided that use of the property is
22 primarily related to the purposes of the authority.

23 *-0832/5.9* **SECTION 2110.** 70.11 (42) of the statutes is created to read:

24 70.11 (42) HUB FACILITY. (a) In this subsection:

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1 1. “Air carrier company” means any person engaged in the business of
2 transportation in aircraft of persons or property for hire on regularly scheduled
3 flights. In this subdivision, “aircraft” has the meaning given in s. 76.02 (1).

4 2. “Hub facility” means any of the following:

5 a. A facility at an airport from which an air carrier company operated at least
6 45 common carrier departing flights each weekday in the prior year and from which
7 it transported passengers to at least 15 nonstop destinations, as defined by rule by
8 the department of revenue, or transported cargo to nonstop destinations, as defined
9 by rule by the department of revenue.

10 b. An airport or any combination of airports in this state from which an air
11 carrier company cumulatively operated at least 20 common carrier departing flights
12 each weekday in the prior year, if the air carrier company’s headquarters, as defined
13 by rule by the department of revenue, is in this state.

14 (b) Property owned by an air carrier company that operates a hub facility in this
15 state, if the property is used in the operation of the air carrier company.

16 *~~2389/1.2~~* **SECTION 2111.** 70.1105 of the statutes is renumbered 70.1105 (1).

17 *~~2389/1.3~~* **SECTION 2112.** 70.1105 (2) of the statutes is created to read:

18 70.1105 (2) Property, excluding land, that is owned or leased by a corporation
19 that provides services pursuant to 15 USC 79 to a light, heat, and power company,
20 as defined under s. 76.28 (1) (e), that is subject to taxation under s. 76.28 and that
21 is affiliated with the corporation shall be assessed for taxation at the portion of the
22 fair market value of the property that is not used to provide such services.

23 *~~0544/3.1~~* **SECTION 2113.** 70.112 (4) of the statutes is renumbered 70.112 (4)

24 (a) and amended to read:

SENATE BILL 55**SECTION 2113**

1 70.112 (4) (a) All special property assessed under ss. 76.01 to 76.26 and
2 property of any light, heat, and power company taxed under s. 76.28, telephone
3 company, car line company, and electric cooperative association that is used and
4 useful in the operation of the business of such company or association. If a general
5 structure for which an exemption is sought under this section is used and useful in
6 part in the operation of any public utility assessed under ss. 76.01 to 76.26 or of the
7 business of any light, heat, and power company taxed under s. 76.28, telephone
8 company, car line company, or electric cooperative association and in part for
9 nonoperating purposes of the public utility or company or association, that general
10 structure shall be assessed for taxation under this chapter at the percentage of its
11 full market value that fairly measures and represents the extent of its use for
12 nonoperating purposes. Nothing provided in this subsection paragraph shall
13 exclude any real estate or any property which is separately accounted for under s.
14 196.59 from special assessments for local improvements under s. 66.0705.

15 *~~0544/3.2~~* **SECTION 2114.** 70.112 (4) (b) of the statutes is created to read:

16 70.112 (4) (b) If real or tangible personal property is used more than 50%, as
17 determined by the department of revenue, in the operation of a telephone company
18 that is subject to the tax imposed under s. 76.81, the department of revenue shall
19 assess the property and that property shall be exempt from the general property
20 taxes imposed under this chapter. If real or tangible personal property is used less
21 than 50%, as determined by the department of revenue, in the operation of a
22 telephone company that is subject to the tax imposed under s. 76.81, the taxation
23 district in which the property is located shall assess the property and that property
24 shall be subject to the general property taxes imposed under this chapter.

~~25~~ ***b0699/2.1*** **SECTION 2114m.** 70.32 (2) (c) 4. of the statutes is amended to read:

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1 70.32 (2) (c) 4. "Swampland or wasteland" means bog₃; marsh₃; lowland brush₃;
2 uncultivated land zoned as shoreland under s. 59.692 and shown as a wetland on a
3 final map under s. 23.32; undeveloped land that is not classified under this
4 subsection as agricultural or as productive forest land and that is part of a parcel that
5 is designated as managed forest land under subch. VI of ch. 77; or other
6 nonproductive lands not otherwise classified under this subsection.

7 *~~0401/1.2~~* SECTION 2115. 70.425 of the statutes is repealed.

8 *~~0925/1.1~~* SECTION 2119. 70.73 (1m) of the statutes is created to read:

9 70.73 (1m) AFTER BOARD OF REVIEW. If a town, village, or city clerk or treasurer
10 discovers a palpable error, as described under s. 74.33 (1), in the assessment roll after
11 the board of review has adjourned for the year under s. 70.47 (4), the clerk or
12 treasurer shall correct the assessment roll before calculating the property taxes that
13 are due on the property related to the error and notify the department of revenue of
14 the correction under s. 74.41 (1).

15 *~~b0289/4.2~~* SECTION 2119r. 70.995 (1) (d) of the statutes is amended to read:

16 70.995 (1) (d) Except for the activities under sub. (2), activities not classified
17 as manufacturing in the ~~standard industrial classification manual, 1987 edition~~
18 North American Industry Classification System, 1997 edition, published by the U.S.
19 office of management and budget are not manufacturing for this section.

20 *~~b0289/4.2~~* SECTION 2119s. 70.995 (2) (intro.) of the statutes is amended to
21 read:

22 70.995 (2) FURTHER CLASSIFICATION. (intro.) In addition to the criteria set forth
23 in sub. (1), property shall be deemed prima facie manufacturing property and eligible
24 for assessment under this section if it is included in one of the following ~~major group~~
25 industry classifications set forth in the ~~standard industrial classification manual,~~

SENATE BILL 55**SECTION 2119s**

1 ~~1987 edition~~ North American Industry Classification System, 1997 edition,
2 published by the U.S. office of management and budget. For the purposes of this
3 section, any other property described in this subsection shall also be deemed
4 manufacturing property and eligible for assessment under this section:

5 ***h0289/4.2* SECTION 2119t.** 70.995 (2) (a) to (w) of the statutes are repealed
6 and recreated to read:

7 70.995 (2) (a) 21 — Mining.

8 (b) 311 — Food manufacturing.

9 (c) 312 — Beverage and tobacco product manufacturing.

10 (d) 313 — Textile mills.

11 (e) 314 — Textile product mills.

12 (f) 315 — Apparel manufacturing.

13 (g) 316 — Leather and allied product manufacturing.

14 (h) 321 — Wood product manufacturing.

15 (i) 322 — Paper manufacturing.

16 (j) 323 — Printing and related support activities, including the printing of
17 material by an establishment and the publishing of such material by the same
18 establishment.

19 (k) 324 — Petroleum and coal products manufacturing.

20 (L) 325 — Chemical manufacturing.

21 (m) 326 — Plastics and rubber products manufacturing.

22 (n) 327 — Nonmetallic mineral product manufacturing.

23 (o) 331 — Primary metal manufacturing.

24 (p) 332 — Fabricated metal product manufacturing.

25 (q) 333 — Machinery manufacturing.

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1 (r) 334 — Computer and electronic product manufacturing.

2 (s) 335 — Electrical equipment, appliance and component manufacturing.

3 (t) 336 — Transportation equipment manufacturing.

4 (u) 337 — Furniture and related product manufacturing.

5 (v) 339 — Miscellaneous manufacturing.

6 (w) 81292 — Photofinishing.

7 ***-0543/3.5* SECTION 2120.** 70.995 (5) of the statutes is amended to read:

8 70.995 (5) ~~Commencing January 1, 1974, and annually thereafter, the~~ The
9 department of revenue shall assess all property of manufacturing establishments
10 included under subs. (1) and (2) as of the close of January 1 of each year, if on or before
11 March 1 of that year the department has classified the property as manufacturing
12 or the owner of the property has requested, in writing, that the department make
13 such a classification and the department later does so. A change in ownership,
14 location, or name of the manufacturing establishment does not necessitate a new
15 request. In assessing lands from which metalliferous minerals are being extracted
16 and valued for purposes of the tax under s. 70.375, the value of the metalliferous
17 mineral content of such lands shall be excluded.

18 ***-0543/3.6* SECTION 2121.** 70.995 (6) of the statutes is amended to read:

19 70.995 (6) Prior to February 15 of each year the department of revenue shall
20 notify each municipal assessor of the manufacturing property within the taxation
21 district that, as of that date, will be assessed by the department during the current
22 assessment year.

23 ***-0543/3.7* SECTION 2122.** 70.995 (8) (b) of the statutes is renumbered 70.995

24 (8) (b) 1. and amended to read:

SENATE BILL 55**SECTION 2122**

1 70.995 (8) (b) 1. The department of revenue shall annually notify each
2 manufacturer assessed under this section and the municipality in which the
3 manufacturing property is located of the full value of all real and personal property
4 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
5 class mail. In addition, the notice shall specify that objections to valuation, amount,
6 or taxability must be filed with the state board of assessors within 60 days of issuance
7 of the notice of assessment, that objections to a change from assessment under this
8 section to assessment under s. 70.32 (1) must be filed within 60 days after receipt of
9 the notice, that the fee under par. (c) 1. or (d) must be paid and that the objection is
10 not filed until the fee is paid. A statement shall be attached to the assessment roll
11 indicating that the notices required by this section have been mailed and failure to
12 receive the notice does not affect the validity of the assessments, the resulting tax
13 on real or personal property, the procedures of the tax appeals commission or of the
14 state board of assessors, or the enforcement of delinquent taxes by statutory means.

15 ***-0543/3.8*** SECTION 2123. 70.995 (8) (b) 2. of the statutes is created to read:

16 70.995 (8) (b) 2. If a municipality files an objection to the amount, valuation,
17 taxability, or change from assessment under this section and the person assessed
18 does not file an objection, the person assessed may file an appeal within 15 days after
19 the municipality's objection is filed.

20 ***-0543/3.9*** SECTION 2124. 70.995 (8) (c) of the statutes is renumbered 70.995
21 (8) (c) 1. and amended to read:

22 70.995 (8) (c) 1. All objections to the amount, valuation, taxability, or change
23 from assessment under this section to assessment under s. 70.32 (1) of property shall
24 be first made in writing on a form prescribed by the department of revenue ~~and that~~
25 specifies that the objector shall set forth the reasons for the objection, the objector's

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1 estimate of the correct assessment, and the basis under s. 70.32 (1) for the objector's
2 estimate of the correct assessment. An objection shall be filed with the state board
3 of assessors within the time prescribed in par. (b) 1. A \$45 fee shall be paid when the
4 objection is filed unless a fee has been paid in respect to the same piece of property
5 and that appeal has not been finally adjudicated. The objection is not filed until the
6 fee is paid. Neither the state board of assessors nor the tax appeals commission may
7 waive the requirement that objections be in writing. Persons who own land and
8 improvements to that land may object to the aggregate value of that land and
9 improvements to that land, but no person who owns land and improvements to that
10 land may object only to the valuation of that land or only to the valuation of
11 improvements to that land.

12 ***-0543/3.10* SECTION 2125.** 70.995 (8) (c) 2. of the statutes is created to read:

13 70.995 (8) (c) 2. A manufacturer who files an objection under subd. 1. may file
14 supplemental information to support the manufacturer's objection within 60 days
15 from the date the objection is filed. The state board of assessors shall notify the
16 municipality in which the manufacturer's property is located of supplemental
17 information filed by the manufacturer under this subdivision, if the municipality has
18 filed an appeal related to the objection.

19 ***-0543/3.11* SECTION 2126.** 70.995 (8) (d) of the statutes is amended to read:

20 70.995 (8) (d) A municipality may file an objection with the state board of
21 assessors to the amount, valuation, or taxability under this section or to the change
22 from assessment under this section to assessment under s. 70.32 (1) of a specific
23 property having a situs in the municipality, whether or not the owner of the specific
24 property in question has filed an objection. Objection shall be made on a form
25 prescribed by the department and filed with the board within 60 days of the date of

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1 the issuance of the assessment in question. If the person assessed files an objection
2 and the municipality affected does not file an objection, the municipality affected
3 may file an appeal to that objection within 15 days after the person's objection is filed.
4 A \$45 filing fee shall be paid when the objection is filed unless a fee has been paid
5 in respect to the same piece of property and that appeal has not been finally
6 adjudicated. The objection is not filed until the fee is paid. The board shall forthwith
7 notify the person assessed of the objection filed by the municipality.

8 ***-0543/3.12* SECTION 2127.** 70.995 (8) (dm) of the statutes is amended to read:
9 70.995 (8) (dm) The department shall refund filing fees paid under par. (c) 1.
10 or (d) if the appeal in respect to the fee is denied because of lack of jurisdiction.

11 ***-0543/3.13* SECTION 2128.** 70.995 (12) (a) of the statutes is amended to read:
12 70.995 (12) (a) The department of revenue shall prescribe a standard
13 manufacturing property report form that shall be submitted annually for each real
14 estate parcel and each personal property account on or before March 1 by all
15 manufacturers whose property is assessed under this section. The report form shall
16 contain all information considered necessary by the department and shall include,
17 without limitation, income and operating statements, fixed asset schedules and a
18 report of new construction or demolition. Failure to submit the report shall result
19 in denial of any right of redetermination by the state board of assessors or the tax
20 appeals commission. If any property is omitted or understated in the assessment roll
21 in any of the next 5 previous years, the assessor shall enter the value of the omitted
22 or understated property once for each previous year of the omission or
23 understatement. ~~The assessor shall designate each additional entry as omitted or~~
24 ~~understated for the year of omission or understatement.~~ The assessor shall affix a
25 just valuation to each entry for a former year as it should have been assessed

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1 according to the assessor's best judgment. Taxes shall be apportioned and collected
2 on the tax roll for each entry, on the basis of the net tax rate for the year of the
3 omission, taking into account credits under s. 79.10, and. In the case of omitted
4 property, interest shall be added at the rate of 0.0267% per day for the period of time
5 between the date when the form is required to be submitted and the date when the
6 assessor affixes the just valuation. In the case of underpayments determined after
7 an objection under s. 70.995 (8) (d), interest shall be added at the average annual
8 discount interest rate determined by the last auction of 6-month U.S. treasury bills
9 before the objection per day for the period of time between the date when the tax was
10 due and the date when it is paid.

11 *~~0543/3.14~~* SECTION 2129. 70.995 (12) (b) of the statutes is amended to read:
12 70.995 (12) (b) The department of revenue shall allow an extension to April 1
13 of the due date for filing the report forms required under par. (a) if a written
14 application for an extension, stating the reason for the request, is filed with the
15 department on or before March 1.

16 *~~0543/3.15~~* SECTION 2130. 70.995 (12) (c) of the statutes is amended to read:
17 70.995 (12) (c) Unless the taxpayer shows that the failure is due to reasonable
18 cause, if a taxpayer fails to file any form required under par. (a) for property that the
19 department of revenue assessed during the previous year by the due date or by any
20 extension of the due date that has been granted, the taxpayer shall pay to the
21 department of revenue a penalty of the greater of \$10 or 0.05% of the previous year's
22 ~~full value assessment not to exceed \$1,000. If the form required under par. (a) for~~
23 ~~property that the department of revenue assessed during the previous year is not~~
24 ~~filed within 30 days after the due date or within 30 days after any extension, the~~
25 ~~taxpayer shall pay to the department of revenue a 2nd penalty of the greater of \$10~~

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1 or 0.05% of the previous year's full value assessment not to exceed \$1,000 \$25 if the
2 form is filed 1 to 10 days late; \$50 or 0.05% of the previous year's assessment,
3 whichever is greater, but not more than \$250, if the form is filed 11 to 30 days late;
4 and \$100 or 0.1% of the previous year's assessment, whichever is greater, but not
5 more than \$750, if the form is filed more than 30 days late. Penalties are due 30 days
6 after they are assessed and are delinquent if not paid on or before that date. The
7 department may refund all or part of any penalty it assesses under this paragraph
8 if it finds reasonable grounds for late filing.

9 ***b0685/1.1* SECTION 2130d.** 71.01 (6) (g) of the statutes is repealed.

10 ***b0685/1.1* SECTION 2130db.** 71.01 (6) (h) of the statutes is amended to read:

11 71.01 (6) (h) For taxable years that begin after December 31, 1992, and before
12 January 1, 1994, for natural persons and fiduciaries, except fiduciaries of nuclear
13 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
14 Internal Revenue Code as amended to December 31, 1992, excluding sections 103,
15 104, and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections
16 13101 (a) and (c) 1, 13113, 13150, 13171, 13174, and 13203 of P.L. 103-66, P.L.
17 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L. 105-34, P.L.
18 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
19 106-554, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
20 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
21 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
22 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113,
23 13150, 13171, 13174, and 13203 of P.L. 103-66, P.L. 104-188, excluding section 1311
24 of P.L. 104-188, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554,
25 excluding sections 162 and 165 of P.L. 106-554. The Internal Revenue Code applies

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1 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
2 federal Internal Revenue Code enacted after December 31, 1992, do not apply to this
3 paragraph with respect to taxable years beginning after December 31, 1992, and
4 before January 1, 1994, except that changes to the Internal Revenue Code made by
5 P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.
6 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
7 and 165 of P.L. 106-554, and changes that indirectly affect the provisions applicable
8 to this subchapter made by P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding
9 section 1311 of P.L. 104-188, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
10 106-554 excluding sections 162 and 165 of P.L. 106-554, apply for Wisconsin
11 purposes at the same time as for federal purposes.

12 *b0685/1.1* SECTION 2130dd. 71.01 (6) (i) of the statutes is amended to read:
13 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before
14 January 1, 1995, for natural persons and fiduciaries, except fiduciaries of nuclear
15 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
16 Internal Revenue Code as amended to December 31, 1993, excluding sections 103,
17 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203
18 (d), and 13215 of P.L. 103-66 and as amended by P.L. 103-296, P.L. 103-337, P.L.
19 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
20 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206
21 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
22 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
23 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
24 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
25 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203

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1 (d), and 13215 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7,
2 excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L.
3 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,
4 and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554. The Internal
5 Revenue Code applies for Wisconsin purposes at the same time as for federal
6 purposes. Amendments to the federal Internal Revenue Code enacted after
7 December 31, 1993, do not apply to this paragraph with respect to taxable years
8 beginning after December 31, 1993, and before January 1, 1995, except that
9 changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L.
10 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
11 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
12 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
13 and changes that indirectly affect the provisions applicable to this subchapter made
14 by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.
15 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.
16 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
17 sections 162 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time
18 as for federal purposes.

19 ***b0685/1.1* SECTION 2130df.** 71.01 (6) (j) of the statutes is amended to read:
20 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
21 January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear
22 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
23 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
24 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
25 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–117, P.L. 104–188,

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1 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
2 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding
3 sections 162 and 165 of P.L. 106-554, and as indirectly affected by P.L. 99-514, P.L.
4 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
5 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and
6 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
7 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
8 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections
9 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34,
10 P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165
11 of P.L. 106-554. The Internal Revenue Code applies for Wisconsin purposes at the
12 same time as for federal purposes. Amendments to the federal Internal Revenue
13 Code enacted after December 31, 1994, do not apply to this paragraph with respect
14 to taxable years beginning after December 31, 1994, and before January 1, 1996,
15 except that changes to the Internal Revenue Code made by P.L. 104-7, P.L. 104-117,
16 P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.
17 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
18 106-554, excluding sections 162 and 165 of P.L. 106-554, and changes that indirectly
19 affect the provisions applicable to this subchapter made by P.L. 104-7, P.L. 104-117,
20 P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.
21 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
22 106-554, excluding sections 162 and 165 of P.L. 106-554, apply for Wisconsin
23 purposes at the same time as for federal purposes.

24 ***b0685/1.1* SECTION 2130dh.** 71.01 (6) (k) of the statutes is amended to read:

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1 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before
2 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear
3 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
4 Internal Revenue Code as amended to December 31, 1995, excluding sections 103,
5 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
6 13203 (d) of P.L. 103-66, and as amended by P.L. 104-117, P.L. 104-188, excluding
7 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
8 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
9 106-554, excluding sections 162 and 165 of P.L. 106-554, and as indirectly affected
10 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
11 P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding
12 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,
13 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
14 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,
15 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,
16 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
17 106-554, excluding sections 162 and 165 of P.L. 106-554. The Internal Revenue
18 Code applies for Wisconsin purposes at the same time as for federal purposes.
19 Amendments to the federal Internal Revenue Code enacted after
20 December 31, 1995, do not apply to this paragraph with respect to taxable years
21 beginning after December 31, 1995, and before January 1, 1997, except that
22 changes to the Internal Revenue Code made by P.L. 104-117, P.L. 104-188, excluding
23 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
24 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
25 106-554, excluding sections 162 and 165 of P.L. 106-554, and changes that indirectly

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1 affect the provisions applicable to this subchapter made by P.L. 104-117, P.L.
2 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.
3 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277,
4 and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, apply for
5 Wisconsin purposes at the same time as for federal purposes.

6 *b0685/1.1* **SECTION 2130dj.** 71.01 (6) (L) of the statutes is amended to read:
7 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before
8 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear
9 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
10 Internal Revenue Code as amended to December 31, 1996, excluding sections 103,
11 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
12 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
13 104-188, and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277
14 and, P.L. 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
15 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
16 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
17 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
18 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
19 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
20 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
21 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
22 105-206, P.L. 105-277 and, P.L. 106-36, and P.L. 106-554, excluding sections 162
23 and 165 of P.L. 106-554. The Internal Revenue Code applies for Wisconsin purposes
24 at the same time as for federal purposes. Amendments to the federal Internal
25 Revenue Code enacted after December 31, 1996, do not apply to this paragraph with

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1 respect to taxable years beginning after December 31, 1996, and before
2 January 1, 1998, except that changes to the Internal Revenue Code made by P.L.
3 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L. 106-36, and P.L. 106-554,
4 excluding sections 162 and 165 of P.L. 106-554, and changes that indirectly affect the
5 provisions applicable to this subchapter made by P.L. 105-33, P.L. 105-34, P.L.
6 105-206, P.L. 105-277 and, P.L. 106-36, and P.L. 106-554, excluding sections 162
7 and 165 of P.L. 106-554, apply for Wisconsin purposes at the same time as for federal
8 purposes.

9 ***b0685/1.1* SECTION 2130dL.** 71.01 (6) (m) of the statutes is amended to read:
10 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
11 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear
12 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
13 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
14 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
15 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
16 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36
17 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and
18 P.L. 106-573, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,
19 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508,
20 P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
21 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
22 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
23 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
24 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
25 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,

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1 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The
2 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
3 purposes. Amendments to the federal Internal Revenue Code enacted after
4 December 31, 1997, do not apply to this paragraph with respect to taxable years
5 beginning after December 31, 1997, and before January 1, 1999, except that
6 changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L.
7 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and
8 165 of P.L. 106-554, and P.L. 106-573 and changes that indirectly affect the
9 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.
10 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and
11 165 of P.L. 106-554, and P.L. 106-573 apply for Wisconsin purposes at the same time
12 as for federal purposes.

13 *b0685/1.1* **SECTION 2130dn.** 71.01 (6) (n) of the statutes is amended to read:
14 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
15 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
16 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
17 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
18 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
19 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
20 104-188, and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L.
21 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573, and as
22 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
23 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
24 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
25 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and

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1 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
2 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
3 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
4 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–230,
5 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The
6 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
7 purposes. Amendments to the federal Internal Revenue Code enacted after
8 December 31, 1998, do not apply to this paragraph with respect to taxable years
9 beginning after December 31, 1998, and before January 1, 2000, except that
10 changes to the Internal Revenue Code made by P.L. 106–36 and, P.L. 106–170, P.L.
11 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
12 106–573 and changes that indirectly affect the provisions applicable to this
13 subchapter made by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–554,
14 excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573 apply for Wisconsin
15 purposes at the same time as for federal purposes.

16 *b0685/1.1* **SECTION 2130dp.** 71.01 (6) (o) of the statutes is amended to read:
17 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
18 January 1, 2001, for natural persons and fiduciaries, except fiduciaries of nuclear
19 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
20 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
21 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
22 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
23 104–188, and as amended by P.L. 106–200, P.L. 106–230, P.L. 106–554, excluding
24 sections 162 and 165 of P.L. 106–554, and P.L. 106–573, and as indirectly affected by
25 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,

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1 P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding
2 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,
3 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
4 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,
5 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
6 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
7 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-200, P.L. 106-230, P.L. 106-554,
8 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The Internal
9 Revenue Code applies for Wisconsin purposes at the same time as for federal
10 purposes. Amendments to the federal Internal Revenue Code enacted after
11 December 31, 1999, do not apply to this paragraph with respect to taxable years
12 beginning after December 31, 1999, and before January 1, 2001, except that changes
13 to the Internal Revenue Code made by P.L. 106-200, P.L. 106-230, P.L. 106-554,
14 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573 and changes that
15 indirectly affect the provisions applicable to this subchapter made by P.L. 106-200,
16 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
17 106-573 apply for Wisconsin purposes at the same time as for federal purposes.

18 ***b0685/1.1* SECTION 2130dr.** 71.01 (6) (p) of the statutes is created to read:
19 71.01 (6) (p) For taxable years that begin after December 31, 2000, for natural
20 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
21 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
22 as amended to December 31, 2000, excluding sections 103, 104, and 110 of P.L.
23 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
24 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
25 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.

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1 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
2 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
3 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
4 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
5 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
6 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
7 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-200, P.L.
8 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
9 106-573. The Internal Revenue Code applies for Wisconsin purposes at the same
10 time as for federal purposes. Amendments to the federal Internal Revenue Code
11 enacted after December 31, 2000, do not apply to this paragraph with respect to
12 taxable years beginning after December 31, 2000.

13 ***b0685/1.1* SECTION 2130dt.** 71.01 (7r) of the statutes is amended to read:

14 71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization
15 or depreciation, "Internal Revenue Code" means either the federal Internal Revenue
16 Code as amended to December 31, ~~1999~~ 2000, or the federal Internal Revenue Code
17 in effect for the taxable year for which the return is filed, except that property that,
18 under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year
19 1986 under the Internal Revenue Code as amended to December 31, 1980, shall
20 continue to be depreciated under the Internal Revenue Code as amended to
21 December 31, 1980.

22 ***-1059/6.1* SECTION 2131.** 71.04 (4) of the statutes is renumbered 71.04 (4)
23 (intro.) and amended to read:

24 71.04 (4) **NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA.** (intro.)
25 Nonresident individuals and nonresident estates and trusts engaged in business

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1 within and without the state shall be taxed only on such income as is derived from
2 business transacted and property located within the state. The amount of such
3 income attributable to Wisconsin may be determined by an allocation and separate
4 accounting thereof, when the business of such nonresident individual or nonresident
5 estate or trust within the state is not an integral part of a unitary business, but the
6 department of revenue may permit an allocation and separate accounting in any case
7 in which it is satisfied that the use of such method will properly reflect the income
8 taxable by this state. In all cases in which allocation and separate accounting is not
9 permissible, the determination shall be made in the following manner: for all
10 businesses except air carriers, financial organizations, pipeline companies, public
11 utilities, railroads, sleeping car companies and car line companies there shall first
12 be deducted from the total net income of the taxpayer the part thereof (less related
13 expenses, if any) that follows the situs of the property or the residence of the
14 recipient. The remaining net income shall be apportioned to Wisconsin this state by
15 use of ~~an apportionment fraction composed of a sales factor representing 50% of the~~
16 ~~fraction, a property factor representing 25% of the fraction and a payroll factor~~
17 ~~representing 25% of the fraction.~~ the following:

18 *~~1059/6.2~~* **SECTION 2132.** 71.04 (4) (a) of the statutes is created to read:

19 71.04 (4) (a) For taxable years beginning before January 1, 2004, an
20 apportionment fraction composed of a sales factor under sub. (7) representing 50%
21 of the fraction, a property factor under sub. (5) representing 25% of the fraction, and
22 a payroll factor under sub. (6) representing 25% of the fraction.

23 *~~1059/6.3~~* **SECTION 2133.** 71.04 (4) (b) of the statutes is created to read:

24 71.04 (4) (b) For taxable years beginning after December 31, 2003, and before
25 January 1, 2005, an apportionment fraction composed of a sales factor under sub. (7)

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1 representing 60% of the fraction, a property factor under sub. (5) representing 20%
2 of the fraction, and a payroll factor under sub. (6) representing 20% of the fraction.

3 ***-1059/6.4* SECTION 2134.** 71.04 (4) (c) of the statutes is created to read:

4 71.04 (4) (c) For taxable years beginning after December 31, 2004, and before
5 January 1, 2006, an apportionment fraction composed of a sales factor under sub. (7)
6 representing 80% of the fraction, a property factor under sub. (5) representing 10%
7 of the fraction, and a payroll factor under sub. (6) representing 10% of the fraction.

8 ***-1059/6.5* SECTION 2135.** 71.04 (4) (d) of the statutes is created to read:

9 71.04 (4) (d) For taxable years beginning after December 31, 2005, an
10 apportionment fraction composed of the sales factor under sub. (7).

11 ***-1059/6.6* SECTION 2136.** 71.04 (4) (e) of the statutes is created to read:

12 71.04 (4) (e) For taxable years beginning after December 31, 2003, and before
13 January 1, 2006, the apportionment fraction for the remaining net income of a
14 financial organization shall include a sales factor that represents more than 50% of
15 the apportionment fraction, as determined by rule by the department. For taxable
16 years beginning after December 31, 2005, the apportionment fraction for the
17 remaining net income of a financial organization is composed of a sales factor, as
18 determined by rule by the department.

19 ***b0679/3.10* SECTION 2136m.** 71.04 (4m) of the statutes is created to read:

20 71.04 (4m) APPORTIONMENT FORMULA COMPUTATION. (a) 1. For taxable years
21 beginning before January 1, 2006, if both the numerator and the denominator of the
22 sales factor under sub. (7) related to a taxpayer's remaining net income are zero, the
23 sales factor under sub. (7) is eliminated from the apportionment formula to
24 determine the taxpayer's remaining net income under sub. (4).

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1 2. For taxable years beginning after December 31, 2005, if both the numerator
2 and the denominator of the sales factor under sub. (7) related to a taxpayer's
3 remaining net income are zero, none of the taxpayer's remaining net income is
4 apportioned to this state.

5 (b) 1. For taxable years beginning before January 1, 2006, if the numerator of
6 the sales factor under sub. (7) related to a taxpayer's remaining net income is a
7 negative number and the denominator of the sales factor under sub. (7) related to a
8 taxpayer's remaining net income is not zero, the sales factor under sub. (7) is zero.

9 2. For taxable years beginning after December 31, 2005, if the numerator of the
10 sales factor under sub. (7) related to a taxpayer's remaining net income is a negative
11 number and the denominator of the sales factor under sub. (7) related to a taxpayer's
12 remaining net income is not zero, none of the taxpayer's remaining net income is
13 apportioned to this state.

14 (c) 1. For taxable years beginning before January 1, 2006, if the numerator of
15 the sales factor under sub. (7) related to a taxpayer's remaining net income is a
16 positive number and the denominator of the sales factor under sub. (7) related to a
17 taxpayer's remaining net income is zero or a negative number, the sales factor under
18 sub. (7) is one.

19 2. For taxable years beginning after December 31, 2005, if the numerator of the
20 sales factor under sub. (7) related to a taxpayer's remaining net income is a positive
21 number and the denominator of the sales factor under sub. (7) related to a taxpayer's
22 remaining net income is zero or a negative number, all of the taxpayer's remaining
23 net income is apportioned to this state.

24

-1059/6.7 SECTION 2137. 71.04 (5) (intro.) of the statutes is amended to read:

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1 71.04 (5) PROPERTY FACTOR. (intro.) For purposes of sub. (4) and for taxable
2 years beginning before January 1, 2006:

3 *~~1059/6.8~~* SECTION 2138. 71.04 (6) (intro.) of the statutes is amended to read:

4 71.04 (6) PAYROLL FACTOR. (intro.) For purposes of sub. (4) and for taxable years
5 beginning before January 1, 2006:

6 *~~1059/6.9~~* SECTION 2139. 71.04 (7) (d) of the statutes is amended to read:

7 71.04 (7) (d) Sales, other than sales of tangible personal property, are in this
8 state if the income-producing activity is performed in this state. If the
9 income-producing activity is performed both in and outside this state the sales shall
10 be divided between those states having jurisdiction to tax such business in
11 proportion to the direct costs of performance incurred in each such state in rendering
12 this service. Services performed in states which do not have jurisdiction to tax the
13 business shall be deemed to have been performed in the state to which compensation
14 is allocated by sub. s. 71.04 (6), 1999 stats.

15 *~~1059/6.10~~* SECTION 2140. 71.04 (8) (b) of the statutes is renumbered 71.04
16 (8) (b) 1. and amended to read:

17 71.04 (8) (b) 1. “Public For taxable years beginning before January 1, 2004,
18 “public utility”, as used in this section, means any business entity described under
19 subd. 2. and any business entity which owns or operates any plant, equipment,
20 property, franchise, or license for the transmission of communications or the
21 production, transmission, sale, delivery, or furnishing of electricity, water or steam,
22 the rates of charges for goods or services of which have been established or approved
23 by a federal, state or local government or governmental agency. “Public

24 2. In this section, for taxable years beginning after December 31, 2003, “public
25 utility” also means any business entity providing service to the public and engaged

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1 in the transportation of goods and persons for hire, as defined in s. 194.01 (4),
2 regardless of whether or not the entity's rates or charges for services have been
3 established or approved by a federal, state or local government or governmental
4 agency.

5 ***-1059/6.11* SECTION 2141.** 71.04 (8) (c) of the statutes is amended to read:

6 71.04 (8) (c) The net business income of railroads, sleeping car companies, car
7 line companies, pipeline companies, financial organizations, air carriers and public
8 utilities requiring apportionment shall be apportioned pursuant to rules of the
9 department of revenue, but the income taxed is limited to the income derived from
10 business transacted and property located within the state.

11 ***-1059/6.12* SECTION 2142.** 71.04 (10) of the statutes is amended to read:

12 71.04 (10) DEPARTMENT MAY WAIVE FACTOR. Where, in the case of any nonresident
13 individual or nonresident estate or trust engaged in business ~~within in~~ and ~~without~~
14 ~~the outside this~~ state of Wisconsin and required to apportion its income as provided
15 in this section, it shall be shown to the satisfaction of the department of revenue that
16 the use of any one of the 3 factors provided under sub. (4) gives an unreasonable or
17 inequitable final average ratio because of the fact that such nonresident individual
18 or nonresident estate or trust does not employ, to any appreciable extent in its trade
19 or business in producing the income taxed, the factors made use of in obtaining such
20 ratio, this factor may, with the approval of the department of revenue, be omitted in
21 obtaining the final average ratio which is to be applied to the remaining net income.

22 This subsection does not apply to taxable years beginning after December 31, 2005.

23 ***-0667/5.1* SECTION 2143.** 71.05 (6) (a) 15. of the statutes is amended to read:

24 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
25 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx) ~~and~~, (3g), ~~and~~ (3s) and not passed through

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1 by a partnership, limited liability company, or tax-option corporation that has added
2 that amount to the partnership's, company's, or tax-option corporation's income
3 under s. 71.21 (4) or 71.34 (1) (g).

****NOTE: This is reconciled s. 71.05 (6) (a) 15. This SECTION has been affected by
drafts with the following LRB numbers: - 0667 and - 1856.

4 ***-0546/2.6* SECTION 2144.** 71.05 (11) (b) of the statutes is amended to read:

5 71.05 (11) (b) The cost of the following described property, less any federal
6 depreciation or amortization taken, may be deducted as a subtraction modification
7 or as subtraction modifications in the year or years in which paid or accrued,
8 dependent on the method of accounting employed: All property purchased or
9 constructed as a waste treatment facility utilized for the treatment of industrial
10 wastes, as defined in s. 281.01 (5), or air contaminants, as defined in s. 285.01 (1),
11 but not for other wastes, as defined in s. 281.01 (7) ~~and approved by the department~~
12 ~~of revenue under s. 70.11 (21) (a),~~ for the purpose of abating or eliminating pollution
13 of surface waters, the air, or waters of the state and, if the property's owner is taxed
14 under ch. 76, if the property is approved by the department of revenue. In case of
15 such election, appropriate add modifications shall be made in subsequent years to
16 reverse federal depreciation or amortization or to correct gain or loss on disposition.
17 This paragraph is intended to apply only to depreciable property except that where
18 wastes are disposed of through a lagoon process, lagooning costs and the cost of land
19 containing such lagoons may be treated as depreciable property for purposes of this
20 paragraph. In no event may any amount in excess of cost be deducted. Paragraph
21 (a) applies to all property purchased prior to July 31, 1975, or purchased and
22 constructed in fulfillment of a written construction contract or formal written bid,
23 which contract was entered into or which bid was made prior to July 31, 1975.

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1 ***-1460/2.1*** SECTION 2145. 71.06 (2e) of the statutes is amended to read:

2 71.06 (2e) BRACKET INDEXING. For taxable years beginning after
3 December 31, 1998, and before January 1, 2000, the maximum dollar amount in
4 each tax bracket, and the corresponding minimum dollar amount in the next bracket,
5 under subs. (1m) and (2) (c) and (d), and for taxable years beginning after
6 December 31, 1999, the maximum dollar amount in each tax bracket, and the
7 corresponding minimum dollar amount in the next bracket, under subs. (1n), (1p),
8 and (2) (e), (f), (g), and (h), shall be increased each year by a percentage equal to the
9 percentage change between the U.S. consumer price index for all urban consumers,
10 U.S. city average, for the month of August of the previous year and the U.S. consumer
11 price index for all urban consumers, U.S. city average, for the month of August 1997,
12 as determined by the federal department of labor, except that for taxable years
13 beginning after December 31, 2000, and before January 1, 2002, the dollar amount
14 in the top bracket under subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall
15 be increased ~~each year~~ by a percentage equal to the percentage change between the
16 U.S. consumer price index for all urban consumers, U.S. city average, for the month
17 of August of the previous year and the U.S. consumer price index for all urban
18 consumers, U.S. city average, for the month of August 1999, as determined by the
19 federal department of labor. Each amount that is revised under this subsection shall
20 be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of
21 \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased
22 to the next higher multiple of \$10. The department of revenue shall annually adjust
23 the changes in dollar amounts required under this subsection and incorporate the
24 changes into the income tax forms and instructions.

25 ***-0667/5.2*** SECTION 2146. 71.07 (2dm) of the statutes is created to read:

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1 **71.07 (2dm) DEVELOPMENT ZONE CAPITAL INVESTMENT CREDIT.** (a) In this
2 subsection:

3 1. “Certified” means entitled under s. 560.795 (3) (a) 4. to claim tax benefits or
4 certified under s. 560.795 (5).

5 2. “Claimant” means a person who files a claim under this subsection.

6 3. “Development zone” means a development opportunity zone under s. 560.795
7 (1) (e).

8 4. “Previously owned property” means real property that the claimant or a
9 related person owned during the 2 years prior to the department of commerce
10 designating the place where the property is located as a development zone and for
11 which the claimant may not deduct a loss from the sale of the property to, or an
12 exchange of the property with, the related person under section 267 of the Internal
13 Revenue Code, except that section 267 (b) of the Internal Revenue Code is modified
14 so that if the claimant owns any part of the property, rather than 50% ownership, the
15 claimant is subject to section 267 (a) (1) of the Internal Revenue Code for purposes
16 of this subsection.

17 (b) Subject to the limitations provided in this subsection and in s. 73.03 (35),
18 for any taxable year for which the claimant is certified, a claimant may claim as a
19 credit against the taxes imposed under s. 71.02 an amount that is equal to 3% of the
20 following:

21 1. The purchase price of depreciable, tangible personal property.

22 2. The amount expended to acquire, construct, rehabilitate, remodel, or repair
23 real property in a development zone.

24 (c) A claimant may claim the credit under par. (b) 1., if the tangible personal
25 property is purchased after the claimant is certified and the personal property is

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1 used for at least 50% of its use in the claimant's business at a location in a
2 development zone or, if the property is mobile, the property's base of operations for
3 at least 50% of its use is at a location in a development zone.

4 (d) A claimant may claim the credit under par. (b) 2. for an amount expended
5 to construct, rehabilitate, remodel, or repair real property, if the claimant began the
6 physical work of construction, rehabilitation, remodeling, or repair, or any
7 demolition or destruction in preparation for the physical work, after the place where
8 the property is located was designated a development zone, or if the completed
9 project is placed in service after the claimant is certified. In this paragraph, "physical
10 work" does not include preliminary activities such as planning, designing, securing
11 financing, researching, developing specifications, or stabilizing the property to
12 prevent deterioration.

13 (e) A claimant may claim the credit under par. (b) 2. for an amount expended
14 to acquire real property, if the property is not previously owned property and if the
15 claimant acquires the property after the place where the property is located was
16 designated a development zone, or if the completed project is placed in service after
17 the claimant is certified.

18 (f) No credit may be allowed under this subsection unless the claimant includes
19 with the claimant's return:

20 1. A copy of a verification from the department of commerce that the claimant
21 may claim tax benefits under s. 560.795 (3) (a) 4. or is certified under s. 560.795 (5).

22 2. A statement from the department of commerce verifying the purchase price
23 of the investment and verifying that the investment fulfills the requirements under
24 par. (b).

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1 (g) In calculating the credit under par. (b) a claimant shall reduce the amount
2 expended to acquire property by a percentage equal to the percentage of the area of
3 the real property not used for the purposes for which the claimant is certified and
4 shall reduce the amount expended for other purposes by the amount expended on the
5 part of the property not used for the purposes for which the claimant is certified.

6 (h) The carry-over provisions of s. 71.28 (4) (e) and (f) as they relate to the credit
7 under s. 71.28 (4) relate to the credit under this subsection.

8 (i) Partnerships, limited liability companies, and tax-option corporations may
9 not claim the credit under this subsection, but the eligibility for, and the amount of,
10 that credit shall be determined on the basis of their economic activity, not that of their
11 shareholders, partners, or members. The corporation, partnership, or limited
12 liability company shall compute the amount of credit that may be claimed by each
13 of its shareholders, partners, or members and provide that information to its
14 shareholders, partners, or members. Partners, members of limited liability
15 companies, and shareholders of tax-option corporations may claim the credit based
16 on the partnership's, company's, or corporation's activities in proportion to their
17 ownership interest and may offset it against the tax attributable to their income from
18 the partnership's, company's, or corporation's business operations in the
19 development zone and against the tax attributable to their income from the
20 partnership's, company's, or corporation's directly related business operations.

21 (j) If a person who is entitled under s. 560.795 (3) (a) 4. to claim tax benefits
22 becomes ineligible for such tax benefits, or if a person's certification under s. 560.795
23 (5) is revoked, that person may claim no credits under this subsection for the taxable
24 year that includes the day on which the person becomes ineligible for tax benefits,
25 the taxable year that includes the day on which the certification is revoked, or

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1 succeeding taxable years, and that person may carry over no unused credits from
2 previous years to offset tax under this chapter for the taxable year that includes the
3 day on which the person becomes ineligible for tax benefits, the taxable year that
4 includes the day on which the certification is revoked, or succeeding taxable years.

5 (k) If a person who is entitled under s. 560.795 (3) (a) 4. to claim tax benefits
6 or certified under s. 560.795 (5) ceases business operations in the development zone
7 during any of the taxable years that that zone exists, that person may not carry over
8 to any taxable year following the year during which operations cease any unused
9 credits from the taxable year during which operations cease or from previous taxable
10 years.

11 (L) Section 71.28 (4) (g) and (h) as it applies to the credit under s. 71.28 (4)
12 applies to the credit under this subsection.

13 *-0669/1.1* SECTION 2147. 71.07 (2dx) (a) 5. of the statutes is amended to read:

14 71.07 (2dx) (a) 5. "Member of a targeted group" means ~~a person under sub. (2dj)~~
15 ~~(am) 1.~~, a person who resides in an empowerment zone, or an enterprise community,
16 that the U.S. government designates, a person who is employed in an unsubsidized
17 job but meets the eligibility requirements under s. 49.145 (2) and (3) for a Wisconsin
18 works employment position, a person who is employed in a trial job, as defined in s.
19 49.141 (1) (n), ~~or~~ a person who is eligible for child care assistance under s. 49.155, a
20 person who is a vocational rehabilitation referral, an economically disadvantaged
21 youth, an economically disadvantaged veteran, a supplemental security income
22 recipient, a general assistance recipient, an economically disadvantaged ex-convict,
23 a qualified summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated
24 worker, as defined in 29 USC 2801 (9), or a food stamp recipient; if the person has

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1 been certified in the manner under sub. (2dj) (am) 3. by a designated local agency,
2 as defined in sub. (2dj) (am) 2.

3 ***-1856/6.1* SECTION 2148.** 71.07 (3g) of the statutes is created to read:

4 **71.07 (3g) TECHNOLOGY ZONES CREDIT.** (a) Subject to the limitations under this
5 subsection and ss. 73.03 (35m) and 560.96, a business that is certified under s. 560.96
6 (3) may claim as a credit against the taxes imposed under s. 71.02 an amount equal
7 to the sum of the following, as established under s. 560.96 (3) (c):

8 1. The amount of real and personal property taxes imposed under s. 70.01 that
9 the business paid in the taxable year.

10 2. The amount of income and franchise taxes imposed under s. 71.02 that the
11 business paid in the taxable year.

12 3. The amount of sales and use taxes imposed under ss. 77.52, 77.53, and 77.71
13 that the business paid in the taxable year.

14 (b) The department of revenue shall notify the department of commerce of all
15 claims under this subsection.

~~16~~ (c) Section 71.28 (4) (e), (f), (g), and (h), as it applies to the credit under s. 71.28
17 (4), applies to the credit under par. (a).

~~18~~ (d) Partnerships, limited liability companies, and tax-option corporations may
19 not claim the credit under this subsection, but the eligibility for, and the amount of,
20 the credit are based on their payment of amounts under par. (a). A partnership,
21 limited liability company, or tax-option corporation shall compute the amount of
22 credit that each of its partners, members, or shareholders may claim and shall
23 provide that information to each of them. Partners, members of limited liability
24 companies, and shareholders of tax-option corporations may claim the credit in
~~25~~ proportion to their ownership interest.

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1 ***-0659/1.1*** **SECTION 2149.** 71.07 (7) (b) of the statutes is amended to read:

2 71.07 (7) (b) If a resident individual, estate or trust pays a net income tax to
3 another state, that resident individual, estate or trust may credit the net tax paid to
4 that other state on that income against the net income tax otherwise payable to the
5 state on income of the same year. The credit may not be allowed unless the income
6 taxed by the other state is also considered income for Wisconsin tax purposes. The
7 credit may not be allowed unless claimed within the time provided in s. 71.75 (2), but
8 s. 71.75 (4) does not apply to those credits. For purposes of this paragraph, amounts
9 declared and paid pursuant to under the income tax law of another state ~~shall be~~
10 deemed are considered a net income tax paid to that other state only in the year in
11 which the income tax return for that state was required to be filed. Income and
12 franchise taxes paid to another state by a tax-option corporation, partnership, or
13 limited liability company that is treated as a partnership may be claimed as a credit
14 under this paragraph by that corporation's shareholders, that partnership's
15 partners, or that limited liability company's members who are residents of this state
16 and who otherwise qualify under this paragraph.

17 ***-1256/5.8*** **SECTION 2150.** 71.07 (7m) of the statutes is created to read:

18 71.07 (7m) TAX RELIEF FUND TAX CREDIT. (a) *Definitions.* In this subsection:

- 19 1. "Claimant" means an individual taxpayer who is not a dependent.
- 20 2. "Credit unit" means an amount calculated by the department by dividing the
21 amount certified under par. (c) 3. by the sum of all claimants, all spouses of claimants,
22 and all dependents.
- 23 3. "Department" means the department of revenue.
- 24 4. "Dependent" means an individual who is claimed by the claimant as a
25 dependent under section 151 (c) of the Internal Revenue Code.

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1 (b) *Filing claims.* Subject to the limitations and conditions provided in this
2 subsection, a claimant, or a claimant and his or her spouse, may claim as a credit
3 against the tax imposed under s. 71.02, up to the amount of those taxes, an amount
4 determined by the department under par. (c). One credit amount may be claimed by
5 each claimant, by the claimant's spouse, and for each dependent of a claimant. No
6 credit may be claimed by a dependent.

7 (c) *Determination of credit amount.* 1. Not later than September 1 each year,
8 the secretary of administration shall certify to the secretary of the department the
9 amount that is in the tax relief fund under s. 25.63.

10 2. If the amount of the certification is \$100,000,000 or less, the amount that
11 may be claimed in that taxable year is zero.

12 3. If the amount of the certification exceeds \$100,000,000, the department shall
13 determine the credit amount for that taxable year. The credit amount shall be based
14 on the credit unit, but shall be modified such that the certified amount in the tax
15 relief fund is expended as fully as possible and that the credit amount for each
16 claimant, spouse of a claimant, and dependent of a claimant is rounded down to the
17 nearest whole dollar amount.

18 (d) *Certification of amounts claimed.* Not later than August 15 of the year
19 following the year in which the department determines a credit amount under par.
20 (c) 3., the department shall determine the amount of revenue lost because of credits
21 claimed in the taxable year to which that credit amount relates. The amount of
22 revenue lost shall be certified to the secretary of administration.

23 (e) *Limitations and conditions.* 1. No credit may be allowed under this
24 subsection unless it is claimed within the time period under s. 71.75 (2).

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1 2. Part-year residents and nonresidents of this state are not eligible for the
2 credit under this subsection.

3 (f) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit
4 under that subsection, applies to the credit under this subsection.

5 ***-1256/5.9*** SECTION 2151. 71.10 (4) (dt) of the statutes is created to read:

6 71.10 (4) (dt) Tax relief fund credit under s. 71.07 (7m).

7 ***-0667/5.3*** SECTION 2152. 71.10 (4) (grb) of the statutes is created to read:

8 71.10 (4) (grb) Development zone capital investment credit under s. 71.07
9 (2dm).

10 ***-1856/6.2*** SECTION 2153. 71.10 (4) (grd) of the statutes is created to read:

11 71.10 (4) (grd) Technology zones credit under s. 71.07 (3g).

~~12~~ ***b0684/2.2*** SECTION 2153g. 71.10 (5f) of the statutes is created to read:

13 71.10 (5f) LOCAL PROFESSIONAL BASEBALL PARK DISTRICT DONATION. (a)

14 *Definitions.* In this subsection:

15 1. “Baseball donation” means a designation made under this subsection, the
16 net proceeds of which shall be deposited into the fund under s. 229.685 to be used for
17 the repayment of bonds issued for purposes related to baseball park facilities under
18 s. 229.65 (1).

19 2. “Department” means the department of revenue.

20 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
21 income tax return who has a tax liability or is entitled to a tax refund may designate
22 on the return any amount of additional payment or any amount of a refund due that
23 individual as a baseball donation.

SENATE BILL 55**SECTION 2153g**

1 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
2 individual shall remit in full the tax due and the amount designated on the return
3 as a baseball donation when the individual files a tax return.

4 3. ‘Designation deducted from refund.’ Except as provided under par. (d), if the
5 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
6 (3), the department shall deduct the amount designated on the return as a baseball
7 donation from the amount of the refund.

8 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
9 to remit an amount equal to or in excess of the total of the actual tax due, after error
10 corrections, and the amount designated on the return as a baseball donation:

11 1. The department shall reduce the designation for the baseball donation to
12 reflect the amount remitted in excess of the actual tax due, after error corrections,
13 if the individual remitted an amount in excess of the actual tax due, after error
14 corrections, but less than the total of the actual tax due, after error corrections, and
15 the amount originally designated on the return as a baseball donation.

16 2. The designation for the baseball donation is void if the individual remitted
17 an amount equal to or less than the actual tax due, after error corrections.

18 (d) *Errors; insufficient refund.* If an individual who is owed a refund that does
19 not equal or exceed the amount designated on the return as a baseball donation, after
20 crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the department
21 shall reduce the designation for the baseball donation to reflect the actual amount
22 of the refund the individual is otherwise owed, after crediting under ss. 71.75 (9) and
23 71.80 (3) and after error corrections.

24 (e) *Conditions.* If an individual places any conditions on a designation for the
25 baseball donation, the designation is void.

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1 (f) *Void designation.* If a designation for the baseball donation is void, the
2 department shall disregard the designation and determine amounts due, owed,
3 refunded, and received without regard to the void designation.

4 (g) *Tax return.* The secretary of revenue shall provide a place for the
5 designations under this subsection on the individual income tax return, and the
6 secretary shall highlight that place on the return by a symbol chosen by the
7 department that relates to a baseball park that is part of baseball park facilities, as
8 defined in s. 229.65 (1).

9 (h) *Certification of amounts.* Annually, on or before September 15, the
10 secretary of revenue shall certify to the district board under subch. III of ch. 229, the
11 department of administration, and the state treasurer:

12 1. The total amount of the administrative costs, including data processing
13 costs, incurred by the department in administering this subsection during the
14 previous fiscal year.

15 2. The total amount received from all designations for baseball donations made
16 by taxpayers during the previous fiscal year.

17 3. The net amount remaining after the administrative costs, including data
18 processing costs, under subd. 1. are subtracted from the total received under subd.

19 2.

20 4. From the moneys received from designations for baseball donations, an
21 amount equal to the sum of administrative expenses, including data processing
22 costs, certified under subd. 1. shall be deposited into the general fund and credited
23 to the appropriation under s. 20.566 (1) (hp), and the net amount remaining that is
24 certified under subd. 3. shall be deposited into the fund created under s. 229.685 and

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1 credited to retire bonds issued for the initial construction of baseball park facilities
2 under s. 229.65 (1).

3 (i) *Amounts subject to refund.* Amounts designated for baseball donations
4 under this subsection are not subject to refund to the taxpayer unless the taxpayer
5 submits information to the satisfaction of the department within 18 months after the
6 date on which taxes are due or the date on which the return is filed, whichever is
7 later, that the amount designated is clearly in error. Any refund granted by the
8 department under this paragraph shall be deducted from the moneys received under
9 this subsection in the fiscal year that the refund is certified.

10 ***-1726/1.1* SECTION 2154.** 71.14 (3) (intro.) of the statutes is amended to read:

11 71.14 (3) (intro.) Except as provided in sub. (2) and s. 71.04 (1) (b) 2., trusts
12 created by contract, declaration of trust or implication of law that are made
13 irrevocable and were administered in this state before October 29, 1999, shall be
14 considered resident at the place where the trust is being administered. The following
15 trusts shall be considered to be administered in the state of domicile of the corporate
16 trustee of the trust at any time that the grantor of the trust is not a resident of this
17 state:

18 ***-1726/1.2* SECTION 2155.** 71.14 (3m) (a) (intro.) of the statutes is amended
19 to read:

20 71.14 (3m) (a) (intro.) Subject to par. (b) and except as provided in sub. (2) and
21 s. 71.04 (1) (b) 2., only the following trusts, or portions of trusts, that ^{check space} become
22 irrevocable on or after October 29, 1999, or that became irrevocable before October
23 29, 1999, and are first administered in this state on or after October 29, 1999, are
24 resident of this state:

25 ***-1726/1.3* SECTION 2156.** 71.14 (3m) (b) 2. of the statutes is amended to read:

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1 71.14 (3m) (b) 2. Is irrevocable if the power to revest title, as described in par.
2 (a) subd. 1., does not exist.

3 *~~0667/5.4~~* SECTION 2157. 71.21 (4) of the statutes is amended to read:

4 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
5 (2dj), (2dl), (2dm), (2ds), (2dx) ~~and~~, (3g), ~~and~~ (3s) and passed through to partners
6 shall be added to the partnership's income.

 ***NOTE: This is reconciled s. 71.21 (4). This SECTION has been affected by drafts
with the following LRB numbers: – 0667 and – 1856.

7 *~~1493/1.1~~* SECTION 2158. 71.22 (1r) of the statutes is amended to read:

8 71.22 (1r) “Doing business in this state” includes issuing credit, debit, or travel
9 and entertainment cards to customers in this state; owning, directly or indirectly, a
10 general or limited partnership interest in a partnership that does business in this
11 state, regardless of the percentage of ownership; and owning, directly or indirectly,
12 an interest in a limited liability company that does business in this state, regardless
13 of the percentage of ownership, if the limited liability company is treated as a
14 partnership for federal income tax purposes.

15 *~~b0685/1.2~~* SECTION 2158d. 71.22 (4) (g) of the statutes is repealed.

16 *~~b0685/1.2~~* SECTION 2158db. 71.22 (4) (h) of the statutes is amended to read:

17 71.22 (4) (h) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
18 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
19 December 31, 1992, and before January 1, 1994, means the federal Internal
20 Revenue Code as amended to December 31, 1992, excluding sections 103, 104, and
21 110 of P.L. 102–227, and as amended by P.L. 103–66, excluding sections 13101 (a) and
22 (c) 1, 13113, 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L. 103–465, P.L.
23 104–188, excluding section 1311 of P.L. 104–188, P.L. 105–34, P.L. 105–206 ~~and~~, P.L.

SENATE BILL 55**SECTION 2158db**

1 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and as
2 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
3 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
4 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
5 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
6 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
7 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174, and
8 13203 of P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding section 1311 of P.L.
9 104-188, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding
10 sections 162 and 165 of P.L. 106-554. The Internal Revenue Code applies for
11 Wisconsin purposes at the same time as for federal purposes. Amendments to the
12 federal Internal Revenue Code enacted after December 31, 1992, do not apply to this
13 paragraph with respect to taxable years beginning after December 31, 1992, and
14 before January 1, 1994, except that changes to the Internal Revenue Code made by
15 P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.
16 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
17 and 165 of P.L. 106-554, and changes that indirectly affect the provisions applicable
18 to this subchapter made by P.L. 103-66, P.L. 103-465. P.L. 104-188, excluding
19 section 1311 of P.L. 104-188, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
20 106-554, excluding sections 162 and 165 of P.L. 106-554, apply for Wisconsin
21 purposes at the same time as for federal purposes.

22 ***b0685/1.2* SECTION 2158dd.** 71.22 (4) (i) of the statutes is amended to read:
23 71.22 (4) (i) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
24 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
25 December 31, 1993, and before January 1, 1995, means the federal Internal

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1 Revenue Code as amended to December 31, 1993, excluding sections 103, 104, and
2 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and
3 13215 of P.L. 103–66, and as amended by P.L. 103–296, P.L. 103–337, P.L. 103–465,
4 P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311
5 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L.
6 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and as
7 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
8 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
9 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
10 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
11 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
12 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215
13 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding
14 section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L.
15 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
16 106–554, excluding sections 162 and 165 of P.L. 106–554. The Internal Revenue
17 Code applies for Wisconsin purposes at the same time as for federal purposes.
18 Amendments to the federal Internal Revenue Code enacted after
19 December 31, 1993, do not apply to this paragraph with respect to taxable years
20 beginning after December 31, 1993, and before January 1, 1995, except that
21 changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L.
22 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
23 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
24 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
25 and changes that indirectly affect the provisions applicable to this subchapter made

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1 by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.
2 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.
3 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
4 sections 162 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time
5 as for federal purposes.

6 ***b0685/1.2* SECTION 2158df.** 71.22 (4) (j) of the statutes is amended to read:

7 71.22 (4) (j) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
8 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
9 December 31, 1994, and before January 1, 1996, means the federal Internal
10 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
11 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
12 of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding sections 1202,
13 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.
14 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
15 106–554, and as indirectly affected in the provisions applicable to this subchapter
16 by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d)
17 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
18 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
19 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
20 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
21 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
22 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
23 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
24 106–554, excluding sections 162 and 165 of P.L. 106–554. The Internal Revenue
25 Code applies for Wisconsin purposes at the same time as for federal purposes.

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1 Amendments to the federal Internal Revenue Code enacted after
2 December 31, 1994, do not apply to this paragraph with respect to taxable years
3 beginning after December 31, 1994, and before January 1, 1996, except that
4 changes to the Internal Revenue Code made by P.L. 104-7, P.L. 104-188, excluding
5 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
6 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
7 and 165 of P.L. 106-554, and changes that indirectly affect the provisions applicable
8 to this subchapter made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204,
9 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
10 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
11 106-554, apply for Wisconsin purposes at the same time as for federal purposes.

12 *b0685/1.2* SECTION 2158dh. 71.22 (4) (k) of the statutes is amended to read:
13 71.22 (4) (k) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
14 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
15 December 31, 1995, and before January 1, 1997, means the federal Internal
16 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
17 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
18 of P.L. 103-66, and as amended by P.L. 104-188, excluding sections 1123, 1202, 1204,
19 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34,
20 P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165
21 of P.L. 106-554, and as indirectly affected in the provisions applicable to this
22 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2)
23 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008
24 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
25 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.

SENATE BILL 55**SECTION 2158dh**

1 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
2 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
3 104-7, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L.
4 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and,
5 P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554. The
6 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
7 purposes. Amendments to the federal Internal Revenue Code enacted after
8 December 31, 1995, do not apply to this paragraph with respect to taxable years
9 beginning after December 31, 1995, and before January 1, 1997, except that
10 changes to the Internal Revenue Code made by P.L. 104-188, excluding sections
11 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
12 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding
13 sections 162 and 165 of P.L. 106-554, and changes that indirectly affect the
14 provisions applicable to this subchapter made by P.L. 104-188, excluding sections
15 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
16 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding
17 sections 162 and 165 of P.L. 106-554, apply for Wisconsin purposes at the same time
18 as for federal purposes.

19 *b0685/1.2* SECTION 2158dj. 71.22 (4) (L) of the statutes is amended to read:
20 71.22 (4) (L) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
21 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
22 December 31, 1996, and before January 1, 1998, means the federal Internal
23 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
24 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
25 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,

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1 and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L.
2 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and as
3 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
4 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
5 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
6 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
7 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
8 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
9 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
10 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
11 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and,
12 P.L. 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554. The
13 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
14 purposes. Amendments to the federal Internal Revenue Code enacted after
15 December 31, 1996, do not apply to this paragraph with respect to taxable years
16 beginning after December 31, 1996, and before January 1, 1998, except that
17 changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34, P.L.
18 105-206, P.L. 105-277 and, P.L. 106-36, and P.L. 106-554, excluding sections 162
19 and 165 of P.L. 106-554, and changes that indirectly affect the provisions applicable
20 to this subchapter made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and,
21 P.L. 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, apply
22 for Wisconsin purposes at the same time as for federal purposes.

23 *b0685/1.2* SECTION 2158dL. 71.22 (4) (m) of the statutes is amended to read:
24 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
25 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after

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1 December 31, 1997, and before January 1, 1999, means the federal Internal
2 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and
3 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
4 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
5 and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.
6 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
7 106–573, and as indirectly affected in the provisions applicable to this subchapter
8 by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d)
9 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
10 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
11 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
12 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
13 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
14 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
15 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
16 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding
17 sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The Internal Revenue Code
18 applies for Wisconsin purposes at the same time as for federal purposes.
19 Amendments to the federal Internal Revenue Code enacted after December 31, 1997,
20 do not apply to this paragraph with respect to taxable years beginning after
21 December 31, 1997, and before January 1, 1999, except that changes to the Internal
22 Revenue Code made by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and,
23 P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
24 106–573 and changes that indirectly affect the provisions applicable to this
25 subchapter made by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.

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1 ~~106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.~~
2 ~~106-573~~ apply for Wisconsin purposes at the same time as for federal purposes.

3 ***b0685/1.2* SECTION 2158dn.** 71.22 (4) (n) of the statutes is amended to read:
4 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
5 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
6 December 31, 1998, and before January 1, 2000, means the federal Internal
7 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
8 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
9 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
10 and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-554,
11 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573, and as indirectly
12 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
13 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
14 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
15 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
16 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
17 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
18 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
19 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
20 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
21 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and
22 165 of P.L. 106-554, and P.L. 106-573. The Internal Revenue Code applies for
23 Wisconsin purposes at the same time as for federal purposes. Amendments to the
24 federal Internal Revenue Code enacted after December 31, 1998, do not apply to this
25 paragraph with respect to taxable years beginning after December 31, 1998, and

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1 before January 1, 2000, except that changes to the Internal Revenue Code made by
2 P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162
3 and 165 of P.L. 106-554, and P.L. 106-573 and changes that indirectly affect the
4 provisions applicable to this subchapter made by P.L. 106-36 and, P.L. 106-170, P.L.
5 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
6 106-573 apply for Wisconsin purposes at the same time as for federal purposes.

7 ***b0685/1.2* SECTION 2158dp.** 71.22 (4) (o) of the statutes is amended to read:

8 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
9 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
10 December 31, 1999, and before January 1, 2001, means the federal Internal Revenue
11 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
12 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
13 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
14 amended by P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding sections 162 and
15 165 of P.L. 106-554, and P.L. 106-573, and as indirectly affected in the provisions
16 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding
17 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514
18 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
19 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
20 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
21 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
22 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
23 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
24 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,
25 P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.

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1 106-554, and P.L. 106-573. The Internal Revenue Code applies for Wisconsin
2 purposes at the same time as for federal purposes. Amendments to the federal
3 Internal Revenue Code enacted after December 31, 1999, do not apply to this
4 paragraph with respect to taxable years beginning after December 31, 1999, and
5 before January 1, 2001, except that changes to the Internal Revenue Code made by
6 P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
7 106-554, and P.L. 106-573 and changes that indirectly affect the provisions
8 applicable to this subchapter made by P.L. 106-200, P.L. 106-230, P.L. 106-554,
9 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573 apply for Wisconsin
10 purposes at the same time as for federal purposes.

11 *b0685/1.2* **SECTION 2158dr.** 71.22 (4) (p) of the statutes is created to read:
12 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
13 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after
14 December 31, 2000, means the federal Internal Revenue Code as amended to
15 December 31, 2000, excluding sections 103, 104, and 110 of P.L. 102-227, sections
16 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123
17 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as indirectly affected
18 in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.
19 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823
20 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
21 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
22 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
23 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
24 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
25 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.

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1 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.
2 106–36, P.L. 106–170, P.L. 106–200, P.L. 106–230, P.L. 106–554, excluding sections
3 162 and 165 of P.L. 106–554, and P.L. 106–573. The Internal Revenue Code applies
4 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
5 federal Internal Revenue Code enacted after December 31, 2000, do not apply to this
6 paragraph with respect to taxable years beginning after December 31, 2000.

7 ***b0685/1.2* SECTION 2158dt.** 71.22 (4m) (e) of the statutes is repealed.

8 ***b0685/1.2* SECTION 2158du.** 71.22 (4m) (f) of the statutes is amended to read:

9 71.22 (4m) (f) For taxable years that begin after December 31, 1992, and before
10 January 1, 1994, “Internal Revenue Code”, for corporations that are subject to a tax
11 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
12 Revenue Code as amended to December 31, 1992, excluding sections 103, 104, and
13 110 of P.L. 102–227, and as amended by P.L. 103–66, excluding sections 13101 (a) and
14 (c) 1, 13113, 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L. 103–465, P.L.
15 104–188, excluding section 1311 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L.
16 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and as
17 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
18 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
19 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
20 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13101 (a) and (c) 1, 13113,
21 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L. 103–465, P.L. 104–188,
22 excluding section 1311 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,
23 and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554. The Internal
24 Revenue Code applies for Wisconsin purposes at the same time as for federal
25 purposes. Amendments to the Internal Revenue Code enacted after

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1 December 31, 1992, do not apply to this paragraph with respect to taxable years
2 beginning after December 31, 1992, and before January 1, 1994, except that
3 changes to the Internal Revenue Code made by P.L. 103-66, P.L. 103-465, P.L.
4 104-188, excluding section 1311 of P.L. 104-188, P.L. 105-34, P.L. 105-206 and, P.L.
5 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and
6 changes that indirectly affect the provisions applicable to this subchapter made by
7 P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.
8 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
9 and 165 of P.L. 106-554, apply for Wisconsin purposes at the same time as for federal
10 purposes.

11 *b0685/1.2* SECTION 2158dv. 71.22 (4m) (g) of the statutes is amended to read:
12 71.22 (4m) (g) For taxable years that begin after December 31, 1993, and
13 before January 1, 1995, "Internal Revenue Code", for corporations that are subject
14 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
15 Internal Revenue Code as amended to December 31, 1993, excluding sections 103,
16 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203
17 (d), and 13215 of P.L. 103-66, and as amended by P.L. 103-296, P.L. 103-337, P.L.
18 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
19 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206
20 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
21 and as indirectly affected in the provisions applicable to this subchapter by P.L.
22 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
23 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
24 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
25 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103-66, P.L. 103-296, P.L. 103-337,

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1 P.L. 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
2 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
3 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554.

4 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
5 federal purposes. Amendments to the Internal Revenue Code enacted after
6 December 31, 1993, do not apply to this paragraph with respect to taxable years
7 beginning after December 31, 1993, and before January 1, 1995, except that
8 changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L.
9 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
10 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
11 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
12 and changes that indirectly affect the provisions applicable to this subchapter made
13 by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.
14 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.
15 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
16 sections 162 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time
17 as for federal purposes.

18 ***b0685/1.2* SECTION 2158dw.** 71.22 (4m) (h) of the statutes is amended to
19 read:

20 71.22 (4m) (h) For taxable years that begin after December 31, 1994, and
21 before January 1, 1996, “Internal Revenue Code”, for corporations that are subject
22 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
23 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
24 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
25 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding

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1 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
2 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
3 and 165 of P.L. 106-554, and as indirectly affected in the provisions applicable to this
4 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
5 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
6 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
7 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
8 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204,
9 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
10 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
11 106-554. The Internal Revenue Code applies for Wisconsin purposes at the same
12 time as for federal purposes. Amendments to the Internal Revenue Code enacted
13 after December 31, 1994, do not apply to this paragraph with respect to taxable years
14 beginning after December 31, 1994, and before January 1, 1996, except that
15 changes to the Internal Revenue Code made by P.L. 104-7, P.L. 104-188, excluding
16 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
17 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
18 and 165 of P.L. 106-554, and changes that indirectly affect the provisions applicable
19 to this subchapter made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204,
20 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
21 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
22 106-554, apply for Wisconsin purposes at the same time as for federal purposes.

23 *b0685/1.2* SECTION 2158dx. 71.22 (4m) (i) of the statutes is amended to read:
24 71.22 (4m) (i) For taxable years that begin after December 31, 1995, and before
25 January 1, 1997, "Internal Revenue Code", for corporations that are subject to a tax

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1 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
2 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
3 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
4 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,
5 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,
6 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165
7 of P.L. 106–554, and as indirectly affected in the provisions applicable to this
8 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
9 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
10 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
11 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
12 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123, 1202,
13 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
14 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162
15 and 165 of P.L. 106–554. The Internal Revenue Code applies for Wisconsin purposes
16 at the same time as for federal purposes. Amendments to the Internal Revenue Code
17 enacted after December 31, 1995, do not apply to this paragraph with respect to
18 taxable years beginning after December 31, 1995, and before January 1, 1997,
19 except that changes to the Internal Revenue Code made by P.L. 104–188, excluding
20 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
21 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
22 106–554, excluding sections 162 and 165 of P.L. 106–554, and changes that indirectly
23 affect the provisions applicable to this subchapter made by P.L. 104–188, excluding
24 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
25 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.

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1 106-554, excluding sections 162 and 165 of P.L. 106-554, apply for Wisconsin
2 purposes at the same time as for federal purposes.

3 *b0685/1.2* SECTION 2158dy. 71.22 (4m) (j) of the statutes is amended to read:

4 71.22 (4m) (j) For taxable years that begin after December 31, 1996, and before
5 January 1, 1998, "Internal Revenue Code", for corporations that are subject to a tax
6 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
7 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
8 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
9 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188
10 and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L.
11 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and as
12 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
13 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
14 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
15 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
16 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
17 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d)
18 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206,
19 P.L. 105-277 and, P.L. 106-36, and P.L. 106-554, excluding sections 162 and 165 of
20 P.L. 106-554. The Internal Revenue Code applies for Wisconsin purposes at the
21 same time as for federal purposes. Amendments to the Internal Revenue Code
22 enacted after December 31, 1996, do not apply to this paragraph with respect to
23 taxable years beginning after December 31, 1996, and before January 1, 1998,
24 except that changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34,
25 P.L. 105-206, P.L. 105-277 and, P.L. 106-36, and P.L. 106-554, excluding sections

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1 162 and 165 of P.L. 106-554, and changes that indirectly affect provisions applicable
2 to this subchapter made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and,
3 P.L. 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, apply
4 for Wisconsin purposes at the same time as for federal purposes.

5 ***b0685/1.2* SECTION 2158dz.** 71.22 (4m) (k) of the statutes is amended to read:

6 71.22 (4m) (k) For taxable years that begin after December 31, 1997, and
7 before January 1, 1999, "Internal Revenue Code", for corporations that are subject
8 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
9 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
10 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
11 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
12 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36
13 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and
14 P.L. 106-573, and as indirectly affected in the provisions applicable to this
15 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
16 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
17 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
18 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
19 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
20 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
21 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L.
22 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
23 106-573. The Internal Revenue Code applies for Wisconsin purposes at the same
24 time as for federal purposes. Amendments to the Internal Revenue Code enacted
25 after December 31, 1997, do not apply to this paragraph with respect to taxable years

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1 beginning after December 31, 1997, and before January 1, 1999, except that
2 changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L.
3 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and
4 165 of P.L. 106-554, and P.L. 106-573 and changes that indirectly affect the
5 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.
6 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and
7 165 of P.L. 106-554, and P.L. 106-573 apply for Wisconsin purposes at the same time
8 as for federal purposes.

9

10 *b0685/1.2* SECTION 2158dzb. 71.22 (4m) (L) of the statutes is amended to
11 read:

12 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and
13 before January 1, 2000, "Internal Revenue Code", for corporations that are subject
14 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
15 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
16 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
17 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
18 104-188, and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L.
19 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573, and as
20 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
21 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
22 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
23 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
24 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
25 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605

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1 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
2 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-230,
3 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The
4 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
5 purposes. Amendments to the Internal Revenue Code enacted after December 31,
6 1998, do not apply to this paragraph with respect to taxable years beginning after
7 December 31, 1998, and before January 1, 2000, except that changes to the Internal
8 Revenue Code made by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-554,
9 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573 and changes that
10 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36
11 and, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
12 106-554, and P.L. 106-573 apply for Wisconsin purposes at the same time as for
13 federal purposes.

14 *b0685/1.2* **SECTION 2158dzd.** 71.22 (4m) (m) of the statutes is amended to
15 read:

16 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
17 before January 1, 2001, "Internal Revenue Code", for corporations that are subject
18 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
19 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
20 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
21 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104-188, and as amended by P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding
23 sections 162 and 165 of P.L. 106-554, and P.L. 106-573, and as indirectly affected in
24 the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.
25 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.

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1 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
2 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
3 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
4 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
5 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
6 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–200, P.L. 106–230,
7 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The
8 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
9 purposes. Amendments to the Internal Revenue Code enacted after December 31,
10 1999, do not apply to this paragraph with respect to taxable years beginning after
11 December 31, 1999, and before January 1, 2001, except that changes to the Internal
12 Revenue Code made by P.L. 106–200, P.L. 106–230, P.L. 106–554, excluding sections
13 162 and 165 of P.L. 106–554, and P.L. 106–573 and changes that indirectly affect the
14 provisions applicable to this subchapter made by P.L. 106–200, P.L. 106–230, P.L.
15 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573 apply for
16 Wisconsin purposes at the same time as for federal purposes.

17 *b0685/1.2* SECTION 2158dzf. 71.22 (4m) (n) of the statutes is created to read:
18 71.22 (4m) (n) For taxable years that begin after December 31, 2000, “Internal
19 Revenue Code,” for corporations that are subject to a tax on unrelated business
20 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
21 to December 31, 2000, excluding sections 103, 104, and 110 of P.L. 102–227, sections
22 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and sections 1123
23 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as indirectly affected
24 in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.
25 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.

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1 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
2 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
3 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
4 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
5 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
6 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-200, P.L. 106-230, P.L.
7 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The
8 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
9 purposes. Amendments to the Internal Revenue Code enacted after December 31,
10 2000, do not apply to this paragraph with respect to taxable years beginning after
11 December 31, 2000.

12 ***-0538/2.1* SECTION 2159.** 71.22 (6m) of the statutes is created to read:

13 71.22 (6m) "Member" does not include a member of a limited liability company
14 treated as a corporation under sub. (1).

15 ***-0538/2.2* SECTION 2160.** 71.22 (7m) of the statutes is created to read:

16 71.22 (7m) "Partner" does not include a partner of a publicly traded
17 partnership treated as a corporation under sub. (1).

18 ***-1059/6.13* SECTION 2161.** 71.25 (6) of the statutes is renumbered 71.25 (6)
19 (intro.) and amended to read:

20 71.25 (6) ALLOCATION AND SEPARATE ACCOUNTING AND APPORTIONMENT FORMULA.
21 (intro.) Corporations engaged in business within and without the state shall be taxed
22 only on such income as is derived from business transacted and property located
23 within the state. The amount of such income attributable to Wisconsin may be
24 determined by an allocation and separate accounting thereof, when the business of
25 such corporation within the state is not an integral part of a unitary business, but

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1 the department of revenue may permit an allocation and separate accounting in any
2 case in which it is satisfied that the use of such method will properly reflect the
3 income taxable by this state. In all cases in which allocation and separate accounting
4 is not permissible, the determination shall be made in the following manner: for all
5 businesses except air carriers, financial organizations, pipeline companies, public
6 utilities, railroads, sleeping car companies, car line companies and corporations or
7 associations that are subject to a tax on unrelated business income under s. 71.26 (1)
8 (a) there shall first be deducted from the total net income of the taxpayer the part
9 thereof (less related expenses, if any) that follows the situs of the property or the
10 residence of the recipient. The remaining net income shall be apportioned to
11 Wisconsin this state by use of ~~an apportionment fraction composed of a sales factor~~
12 ~~under sub. (9) representing 50% of the fraction, a property factor under sub. (7)~~
13 ~~representing 25% of the fraction and a payroll factor under sub. (8) representing 25%~~
14 ~~of the fraction. the following:~~

15 ***-1059/6.14* SECTION 2162.** 71.25 (6) (a) of the statutes is created to read:

16 71.25 (6) (a) For taxable years beginning before January 1, ^{or} 2004, an
17 apportionment fraction composed of a sales factor under sub. (9) representing 50%
18 of the fraction, a property factor under sub. (7) representing 25% of the fraction, and
19 a payroll factor under sub. (8) representing 25% of the fraction.

20 ***-1059/6.15* SECTION 2163.** 71.25 (6) (b) of the statutes is created to read:

21 71.25 (6) (b) For taxable years beginning after December 31, 2003, and before
22 January 1, 2005, an apportionment fraction composed of a sales factor under sub. (9)
23 representing 60% of the fraction, a property factor under sub. (7) representing 20%
24 of the fraction, and a payroll factor under sub. (8) representing 20% of the fraction.

25 ***-1059/6.16* SECTION 2164.** 71.25 (6) (c) of the statutes is created to read:

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SECTION 2164

1 71.25 (6) (c) For taxable years beginning after December 31, 2004, and before
2 January 1, 2006, an apportionment fraction composed of a sales factor under sub. (9)
3 representing 80% of the fraction, a property factor under sub. (7) representing 10%
4 of the fraction, and a payroll factor under sub. (8) representing 10% of the fraction.

5 *~~1059/6.17~~* SECTION 2165. 71.25 (6) (d) of the statutes is created to read:

6 71.25 (6) (d) For taxable years beginning after December 31, 2005, an
7 apportionment fraction composed of the sales factor under sub. (9).

8 *~~1059/6.18~~* SECTION 2166. 71.25 (6) (e) of the statutes is created to read:

9 71.25 (6) (e) For taxable years beginning after December 31, 2003, and before
10 January 1, 2006, the apportionment fraction for the remaining net income of a
11 financial organization shall include a sales factor that represents more than 50% of
12 the apportionment fraction, as determined by rule by the department. For taxable
13 years beginning after December 31, 2005, the apportionment fraction for the
14 remaining net income of a financial organization is composed of a sales factor, as
15 determined by rule by the department.

16 *~~b0679/3.25~~* SECTION 2166m. 71.25 (6m) of the statutes is created to read:

17 71.25 (6m) APPORTIONMENT FORMULA COMPUTATION. (a) 1. For taxable years
18 beginning before January 1, 2006, if both the numerator and the denominator of the
19 sales factor under sub. (9) related to a taxpayer's remaining net income are zero, the
20 sales factor under sub. (9) is eliminated from the apportionment formula to
21 determine the taxpayer's remaining net income under sub. (6).

22 2. For taxable years beginning after December 31, 2005, if both the numerator
23 and the denominator of the sales factor under sub. (9) related to a taxpayer's
24 remaining net income are zero, none of the taxpayer's remaining net income is
25 apportioned to this state.