

1 about the event submitted by a requester without issuance of a copy, \$7, and \$3 for
2 any additional copy of the same vital record issued at the same time.

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

5 69.22 (1) (c) 1. Twelve dollars for issuing ~~a~~ an uncertified copy of a birth
6 certificate for a birth that occurred after December 31, 1929, or a certified copy of a
7 birth certificate, \$7 of which shall be forwarded to the state treasurer as provided in
8 sub. (1m) and credited to the appropriations under s. 20.433 (1) (g) and (h); and \$3
9 for issuing any additional certified or uncertified copy of the same birth certificate
10 issued at the same time, all of which shall be forwarded as provided in sub. (1m).

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

12 69.22 (1) (c) 2. Three dollars for issuing an uncertified copy of a birth certificate
13 for a birth that occurred before 1930, and \$1 for any additional uncertified copy of
14 the same birth certificate issued at the same time.

15 *-0426/4.40* SECTION 2096. 69.22 (1) (d) of the statutes is created to read:

16 69.22 (1) (d) In addition to other fees under this subchapter, \$10 for expedited
17 service in issuing a vital record.

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

19 69.22 (1m) The state registrar and any local registrar acting under this
20 subchapter shall, for each copy of a birth certificate for which a fee under sub. (1) (c)
21 1. is charged that is issued during a calendar quarter, forward to the state treasurer
22 the amount for deposit in the appropriations under s. 20.433 (1) (g) and (h) the
23 amounts specified in sub. (1) (c) for each copy of a birth certificate issued during a
24 calendar quarter by the 15th day of the first month following the end of the calendar
25 quarter.

1 *~~0426/4.41~~* SECTION 2097. 69.22 (5) (a) 2. of the statutes is amended to read:

2 69.22 (5) (a) 2. Making ~~alterations~~ any change ordered by a court under s. 69.12

3 (3) or 69.15 (4) (a).

4 *~~0426/4.42~~* SECTION 2098. 69.22 (5) (a) 3. of the statutes is amended to read:

5 69.22 (5) (a) 3. Making ~~alterations~~ any change in a birth certificate under s.

6 69.15 (3) ~~or (3m)~~.

7 *~~0426/4.43~~* SECTION 2099. 69.22 (5) (b) 1. of the statutes is amended to read:

8 69.22 (5) (b) 1. Any new vital record registered under s. 69.12 (4), 69.14 (2) (b)

9 ~~6.~~, 69.15 (1), (2), (3) or (4) (3m), (4) (b), or (6), 69.16 (2), or 69.19, or any corrected vital

10 record registered under s. 69.13.

11 *~~0426/4.44~~* SECTION 2100. 69.22 (6) of the statutes is amended to read:

12 69.22 (6) The state registrar may ~~provide free search and free charge a~~

13 reasonable fee for providing searches of vital records and for providing copies of vital

14 records to state agencies for program use. The register of deeds may provide free

15 searches and free copies to agencies in his or her county at the direction of the county

16 board.

17 *~~0426/4.45~~* SECTION 2101. 69.24 (2) (b) of the statutes is amended to read:

18 69.24 (2) (b) ~~Wilfully~~ Willfully and knowingly refuses to provide information

19 required under this subchapter for ~~a death certificate or for~~ any part of a birth

20 certificate which is not designated as the part for statistical or medical and statistical

21 use or for a death certificate.

22 *~~2389/1.1~~* SECTION 2103. 70.11 (9) of the statutes is amended to read:

23 70.11 (9) MEMORIALS. All memorial halls and the real estate upon which the

24 same are located, owned and occupied by any organization of United States war

25 veterans organized pursuant to act of congress and domesticated in this state

1 pursuant to the laws of this state, containing permanent memorial tablets with the
2 names of former residents of any given town, village, city or county who lost their
3 lives in the military or naval service of the state or the United States in any war
4 inscribed thereon, and all personal property owned by such organizations, and all
5 buildings erected, purchased or maintained by any county, city, town or village as
6 memorials under s. 45.05 or 45.055. The renting of such halls or buildings for public
7 purposes shall not render them taxable, provided that all income derived therefrom
8 be used for the upkeep and maintenance thereof. Where such hall or building is used
9 in part for exempt purposes and in part for pecuniary profit, it shall be assessed for
10 taxation to the extent of such use for pecuniary profit as provided in s. 70.1105 (1).

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

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

13 70.11 (12) (a) Property owned by units which are organized in this state of the
14 following organizations: the Salvation Army; the Boy Scouts of America; the Boys'
15 Clubs of America; the Girl Scouts or Camp Fire Girls; the Young Men's Christian
16 Association, not exceeding 40 acres for property that is located outside the limit of
17 any incorporated city or village and not exceeding 10 acres for property that is located
18 inside the limit of any incorporated city or village; the Young Women's Christian
19 Association, not exceeding 40 acres for property that is located outside the limit of
20 any incorporated city or village and not exceeding 10 acres for property that is located
21 inside the limit of any incorporated city or village; or any person as trustee for them
22 of property used for the purposes of those organizations, provided no pecuniary profit
23 results to any individual owner or member.

24 *-0546/2.1* SECTION 2104. 70.11 (21) (a) of the statutes is amended to read:

1 70.11 (21) (a) All property purchased or constructed as a waste treatment
2 facility used for the treatment of industrial wastes, as defined in s. 281.01 (5), or air
3 contaminants, as defined in s. 285.01 (1), but not for other wastes, as defined in s
4 281.01 (7) ~~and approved by the department of revenue,~~ for the purpose of abating or
5 eliminating pollution of surface waters, the air, or waters of the state if that property
6 is not used to grow agricultural products for sale and, if the property's owner is taxed
7 under ch. 76, if the property is approved by the department of revenue. For the
8 purposes of this subsection, "industrial waste" also includes wood chips, sawdust,
9 and other wood residue from the paper and wood products manufacturing process
10 that can be used as fuel and would otherwise be considered superfluous, discarded,
11 or fugitive material. The department of natural resources and department of health
12 and family services shall make recommendations upon request to the department of
13 revenue regarding such property. All property purchased or upon which
14 construction began prior to July 31, 1975, shall be subject to s. 70.11 (21), 1973 stats.

15 *~~0546/2.2~~* SECTION 2105. 70.11 (21) (c) of the statutes is amended to read:

16 70.11 (21) (c) A prerequisite to exemption under this subsection for owners who
17 are taxed under ch. 76 is the filing of a statement on forms prescribed by the
18 department of revenue with the department of revenue. This statement shall be filed
19 not later than January 15 of the year in which a new exemption is requested or in
20 which a waste treatment facility that has been granted an exemption is retired,
21 replaced, disposed of, moved to a new location, or sold.

22 *~~0546/2.3~~* SECTION 2106. 70.11 (21) (d) of the statutes is amended to read:

23 70.11 (21) (d) The department of revenue shall allow an extension to ~~February~~
24 ~~15; or, if the owner is subject to tax under ch. 76, to a date determined by the~~
25 department by rule; ~~of the due date for filing the report form required under par. (c)~~

1 if a written application for an extension, stating the reason for the request, is filed
2 with the department of revenue before January 15.

3 *~~0546/2.4~~* SECTION 2107. 70.11 (21) (e) of the statutes is repealed.

4 *~~0546/2.5~~* SECTION 2108. 70.11 (21) (f) of the statutes is amended to read:

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

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

11 70.11 (38) UNIVERSITY OF WISCONSIN HOSPITALS AND CLINICS AUTHORITY AND
12 UNIVERSITY OF WISCONSIN MEDICAL FOUNDATION. Notwithstanding the provisions of
13 s. 70.11 (intro.) that relate to leased property, all property owned by the University
14 of Wisconsin Hospitals and Clinics Authority and all property leased to the
15 University of Wisconsin Hospitals and Clinics Authority that is owned by the state,
16 provided that the use of the property is primarily related to the purposes of the
17 authority and all property owned by and leased to the University of Wisconsin
18 Medical Foundation, provided that the use of the property is primarily related to the
19 purposes of the foundation.

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

21 70.11 (39) COMPUTERS. If the owner of the property fulfills the requirements
22 under s. 70.35, mainframe computers, minicomputers, personal computers,
23 networked personal computers, servers, terminals, monitors, disk drives, electronic
24 peripheral equipment, tape drives, printers, basic operational programs, systems
25 software, and prewritten software and custom software. The exemption under this

1 subsection does not apply to custom software, fax machines, copiers, equipment with
2 embedded computerized components or telephone systems, including equipment
3 that is used to provide telecommunications services, as defined in s. 76.80 (3). For
4 the purposes of s. 79.095, the exemption under this subsection does not apply to
5 property that is otherwise exempt under this chapter.

6 ***-1335/7.53* SECTION 2109.** 70.11 (41) of the statutes is created to read:

7 70.11 (41) FOX RIVER NAVIGATIONAL SYSTEM AUTHORITY. All property owned by
8 the Fox River Navigational System Authority, provided that use of the property is
9 primarily related to the purposes of the authority.

10 ***-0832/5.9* SECTION 2110.** 70.11 (42) of the statutes is created to read:

11 70.11 (42) HUB FACILITY. (a) In this subsection:

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

15 2. "Hub facility" means any of the following:

16 a. A facility at an airport from which an air carrier company operated at least
17 45 common carrier departing flights each weekday in the prior year and from which
18 it transported passengers to at least 15 nonstop destinations, as defined by rule by
19 the department of revenue, or transported cargo to nonstop destinations, as defined
20 by rule by the department of revenue.

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

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

3 *-2389/1.2* SECTION 2111. 70.1105 of the statutes is renumbered 70.1105 (1).

4 *-2389/1.3* SECTION 2112. 70.1105 (2) of the statutes is created to read:

5 70.1105 (2) Property, excluding land, that is owned or leased by a corporation
6 that provides services pursuant to 15 USC 79 to a light, heat, and power company,
7 as defined under s. 76.28 (1) (e), that is subject to taxation under s. 76.28 and that
8 is affiliated with the corporation shall be assessed for taxation at the portion of the
9 fair market value of the property that is not used to provide such services.

10 *-0544/3.1* SECTION 2113. 70.112 (4) of the statutes is renumbered 70.112 (4)

11 (a) and amended to read:

12 70.112 (4) (a) All special property assessed under ss. 76.01 to 76.26 and
13 property of any light, heat, and power company taxed under s. 76.28, telephone
14 company, car line company, and electric cooperative association that is used and
15 useful in the operation of the business of such company or association. If a general
16 structure for which an exemption is sought under this section is used and useful in
17 part in the operation of any public utility assessed under ss. 76.01 to 76.26 or of the
18 business of any light, heat, and power company taxed under s. 76.28, telephone
19 company, car line company, or electric cooperative association and in part for
20 nonoperating purposes of the public utility or company or association, that general
21 structure shall be assessed for taxation under this chapter at the percentage of its
22 full market value that fairly measures and represents the extent of its use for
23 nonoperating purposes. Nothing provided in this subsection paragraph shall
24 exclude any real estate or any property which is separately accounted for under s.
25 196.59 from special assessments for local improvements under s. 66.0705.

1 ***-0544/3.2*** SECTION 2114. 70.112 (4) (b) of the statutes is created to read:

2 70.112 (4) (b) If real or tangible personal property is used more than 50%, as
3 determined by the department of revenue, in the operation of a telephone company
4 that is subject to the tax imposed under s. 76.81, the department of revenue shall
5 assess the property and that property shall be exempt from the general property
6 taxes imposed under this chapter. If real or tangible personal property is used less
7 than 50%, as determined by the department of revenue, in the operation of a
8 telephone company that is subject to the tax imposed under s. 76.81, the taxation
9 district in which the property is located shall assess the property and that property
10 shall be subject to the general property taxes imposed under this chapter.

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

12 70.32 (2) (c) 4. "Swampland or wasteland" means bog; marsh; lowland brush;
13 uncultivated land zoned as shoreland under s. 59.692 and shown as a wetland on a
14 final map under s. 23.32; undeveloped land that is not classified under this
15 subsection as agricultural or as productive forest land and that is part of a parcel that
16 is designated as managed forest land under subch. VI of ch. 77; or other
17 nonproductive lands not otherwise classified under this subsection.

18 ***-0401/1.2*** SECTION 2115. 70.425 of the statutes is repealed.

19 ***-0925/1.1*** SECTION 2119. 70.73 (1m) of the statutes is created to read:

20 70.73 (1m) AFTER BOARD OF REVIEW. If a town, village, or city clerk or treasurer
21 discovers a palpable error, as described under s. 74.33 (1), in the assessment roll after
22 the board of review has adjourned for the year under s. 70.47 (4), the clerk or
23 treasurer shall correct the assessment roll before calculating the property taxes that
24 are due on the property related to the error and notify the department of revenue of
25 the correction under s. 74.41 (1).

1 ***b0289/4.2* SECTION 2119r.** 70.995 (1) (d) of the statutes is amended to read:
2 70.995 (1) (d) Except for the activities under sub. (2), activities not classified
3 as manufacturing in the ~~standard industrial classification manual, 1987 edition~~
4 North American Industry Classification System, 1997 edition, published by the U.S.
5 office of management and budget are not manufacturing for this section.

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

8 70.995 (2) FURTHER CLASSIFICATION. (intro.) In addition to the criteria set forth
9 in sub. (1), property shall be deemed prima facie manufacturing property and eligible
10 for assessment under this section if it is included in one of the following ~~major group~~
11 industry classifications set forth in the ~~standard industrial classification manual,~~
12 1987 edition North American Industry Classification System, 1997 edition,
13 published by the U.S. office of management and budget. For the purposes of this
14 section, any other property described in this subsection shall also be deemed
15 manufacturing property and eligible for assessment under this section:

16 ***b0289/4.2* SECTION 2119t.** 70.995 (2) (a) to (w) of the statutes are repealed
17 and recreated to read:

18 70.995 (2) (a) 21 — Mining.

19 (b) 311 — Food manufacturing.

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

21 (d) 313 — Textile mills.

22 (e) 314 — Textile product mills.

23 (f) 315 — Apparel manufacturing.

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

25 (h) 321 — Wood product manufacturing.

1 (i) 322 — Paper manufacturing.

2 (j) 323 — Printing and related support activities, including the printing of
3 material by an establishment and the publishing of such material by the same
4 establishment.

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

6 (L) 325 — Chemical manufacturing.

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

8 (n) 327 — Nonmetallic mineral product manufacturing.

9 (o) 331 — Primary metal manufacturing.

10 (p) 332 — Fabricated metal product manufacturing.

11 (q) 333 — Machinery manufacturing.

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

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

14 (t) 336 — Transportation equipment manufacturing.

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

16 (v) 339 — Miscellaneous manufacturing.

17 (w) 81292 — Photofinishing.

18 *~~0543/3.5~~ SECTION 2120. 70.995 (5) of the statutes is amended to read:

19 70.995 (5) ~~Commencing January 1, 1974, and annually thereafter, the~~ The
20 department of revenue shall assess all property of manufacturing establishments
21 included under subs. (1) and (2) as of the close of January 1 of each year, if on or before
22 March 1 of that year the department has classified the property as manufacturing
23 or the owner of the property has requested, in writing, that the department make
24 such a classification and the department later does so. A change in ownership,
25 location, or name of the manufacturing establishment does not necessitate a new

1 request. In assessing lands from which metalliferous minerals are being extracted
2 and valued for purposes of the tax under s. 70.375, the value of the metalliferous
3 mineral content of such lands shall be excluded.

4 ***-0543/3.6* SECTION 2121.** 70.995 (6) of the statutes is amended to read:

5 70.995 (6) Prior to February 15 of each year the department of revenue shall
6 notify each municipal assessor of the manufacturing property within the taxation
7 district that, as of that date, will be assessed by the department during the current
8 assessment year.

9 ***-0543/3.7* SECTION 2122.** 70.995 (8) (b) of the statutes is renumbered 70.995
10 (8) (b) 1. and amended to read:

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

25 ***-0543/3.8* SECTION 2123.** 70.995 (8) (b) 2. of the statutes is created to read:

1 70.995 (8) (b) 2. If a municipality files an objection to the amount, valuation,
2 taxability, or change from assessment under this section and the person assessed
3 does not file an objection, the person assessed may file an appeal within 15 days after
4 the municipality's objection is filed.

5 *~~0543/3.9~~* SECTION 2124. 70.995 (8) (c) of the statutes is renumbered 70.995
6 (8) (c) 1. and amended to read:

7 70.995 (8) (c) 1. All objections to the amount, valuation, taxability, or change
8 from assessment under this section to assessment under s. 70.32 (1) of property shall
9 be first made in writing on a form prescribed by the department of revenue ~~and that~~
10 specifies that the objector shall set forth the reasons for the objection, the objector's
11 estimate of the correct assessment, and the basis under s. 70.32 (1) for the objector's
12 estimate of the correct assessment. An objection shall be filed with the state board
13 of assessors within the time prescribed in par. (b) 1. A \$45 fee shall be paid when the
14 objection is filed unless a fee has been paid in respect to the same piece of property
15 and that appeal has not been finally adjudicated. The objection is not filed until the
16 fee is paid. Neither the state board of assessors nor the tax appeals commission may
17 waive the requirement that objections be in writing. Persons who own land and
18 improvements to that land may object to the aggregate value of that land and
19 improvements to that land, but no person who owns land and improvements to that
20 land may object only to the valuation of that land or only to the valuation of
21 improvements to that land.

22 *~~0543/3.10~~* SECTION 2125. 70.995 (8) (c) 2. of the statutes is created to read:

23 70.995 (8) (c) 2. A manufacturer who files an objection under subd. 1. may file
24 supplemental information to support the manufacturer's objection within 60 days
25 from the date the objection is filed. The state board of assessors shall notify the

1 municipality in which the manufacturer's property is located of supplemental
2 information filed by the manufacturer under this subdivision, if the municipality has
3 filed an appeal related to the objection.

4 ***-0543/3.11* SECTION 2126.** 70.995 (8) (d) of the statutes is amended to read:

5 70.995 (8) (d) A municipality may file an objection with the state board of
6 assessors to the amount, valuation, or taxability under this section or to the change
7 from assessment under this section to assessment under s. 70.32 (1) of a specific
8 property having a situs in the municipality, whether or not the owner of the specific
9 property in question has filed an objection. Objection shall be made on a form
10 prescribed by the department and filed with the board within 60 days of the date of
11 the issuance of the assessment in question. If the person assessed files an objection
12 and the municipality affected does not file an objection, the municipality affected
13 may file an appeal to that objection within 15 days after the person's objection is filed.

14 A \$45 filing fee shall be paid when the objection is filed unless a fee has been paid
15 in respect to the same piece of property and that appeal has not been finally
16 adjudicated. The objection is not filed until the fee is paid. The board shall forthwith
17 notify the person assessed of the objection filed by the municipality.

18 ***-0543/3.12* SECTION 2127.** 70.995 (8) (dm) of the statutes is amended to read:

19 70.995 (8) (dm) The department shall refund filing fees paid under par. (c) 1.
20 or (d) if the appeal in respect to the fee is denied because of lack of jurisdiction.

21 ***-0543/3.13* SECTION 2128.** 70.995 (12) (a) of the statutes is amended to read:

22 70.995 (12) (a) The department of revenue shall prescribe a standard
23 manufacturing property report form that shall be submitted annually for each real
24 estate parcel and each personal property account on or before March 1 by all
25 manufacturers whose property is assessed under this section. The report form shall

1 contain all information considered necessary by the department and shall include,
2 without limitation, income and operating statements, fixed asset schedules and a
3 report of new construction or demolition. Failure to submit the report shall result
4 in denial of any right of redetermination by the state board of assessors or the tax
5 appeals commission. If any property is omitted or understated in the assessment roll
6 in any of the next 5 previous years, the assessor shall enter the value of the omitted
7 or understated property once for each previous year of the omission or
8 understatement. ~~The assessor shall designate each additional entry as omitted or~~
9 ~~understated for the year of omission or understatement.~~ The assessor shall affix a
10 just valuation to each entry for a former year as it should have been assessed
11 according to the assessor's best judgment. Taxes shall be apportioned and collected
12 on the tax roll for each entry, on the basis of the net tax rate for the year of the
13 omission, taking into account credits under s. 79.10, ~~and.~~ In the case of omitted
14 property, interest shall be added at the rate of 0.0267% per day for the period of time
15 between the date when the form is required to be submitted and the date when the
16 assessor affixes the just valuation. In the case of underpayments determined after
17 an objection under s. 70.995 (8) (d), interest shall be added at the average annual
18 discount interest rate determined by the last auction of 6-month U.S. treasury bills
19 before the objection per day for the period of time between the date when the tax was
20 due and the date when it is paid.

21 *~~0543/3.14~~* SECTION 2129. 70.995 (12) (b) of the statutes is amended to read:

22 70.995 (12) (b) The department of revenue shall allow an extension to April 1
23 of the due date for filing the report forms required under par. (a) if a written
24 application for an extension, stating the reason for the request, is filed with the
25 department on or before March 1.

1 *~~0543/3.15~~* SECTION 2130. 70.995 (12) (c) of the statutes is amended to read:

2 70.995 (12) (c) Unless the taxpayer shows that the failure is due to reasonable
3 cause, if a taxpayer fails to file any form required under par. (a) for property that the
4 department of revenue assessed during the previous year by the due date or by any
5 extension of the due date that has been granted, the taxpayer shall pay to the
6 department of revenue a penalty of ~~the greater of \$10 or 0.05% of the previous year's~~
7 ~~full value assessment not to exceed \$1,000. If the form required under par. (a) for~~
8 ~~property that the department of revenue assessed during the previous year is not~~
9 ~~filed within 30 days after the due date or within 30 days after any extension, the~~
10 ~~taxpayer shall pay to the department of revenue a 2nd penalty of the greater of \$10~~
11 ~~or 0.05% of the previous year's full value assessment not to exceed \$1,000~~ \$25 if the
12 form is filed 1 to 10 days late; \$50 or 0.05% of the previous year's assessment,
13 whichever is greater, but not more than \$250, if the form is filed 11 to 30 days late;
14 and \$100 or 0.1% of the previous year's assessment, whichever is greater, but not
15 more than \$750, if the form is filed more than 30 days late. Penalties are due 30 days
16 after they are assessed and are delinquent if not paid on or before that date. The
17 department may refund all or part of any penalty it assesses under this paragraph
18 if it finds reasonable grounds for late filing.

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

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

21 71.01 (6) (h) For taxable years that begin after December 31, 1992, and before
22 January 1, 1994, for natural persons and fiduciaries, except fiduciaries of nuclear
23 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
24 Internal Revenue Code as amended to December 31, 1992, excluding sections 103,
25 104, and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections

1 13101 (a) and (c) 1, 13113, 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L.
2 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 105–34, P.L.
3 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
4 106–554, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
5 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L.
6 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
7 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13101 (a) and (c) 1, 13113,
8 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L. 104–188, excluding section 1311
9 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554,
10 excluding sections 162 and 165 of P.L. 106–554. The Internal Revenue Code applies
11 for 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 *b0685/1.1* SECTION 2130dd. 71.01 (6) (i) of the statutes is amended to read:

23 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before
24 January 1, 1995, for natural persons and fiduciaries, except fiduciaries of nuclear
25 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal

1 Internal Revenue Code as amended to December 31, 1993, excluding sections 103,
2 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203
3 (d), and 13215 of P.L. 103–66 and as amended by P.L. 103–296, P.L. 103–337, P.L.
4 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
5 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
6 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
7 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,
8 P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90,
9 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
10 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203
11 (d), and 13215 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7,
12 excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L.
13 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,
14 and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554. The Internal
15 Revenue Code applies for Wisconsin purposes at the same time as for federal
16 purposes. Amendments to the federal Internal Revenue Code enacted after
17 December 31, 1993, do not apply to this paragraph with respect to taxable years
18 beginning after December 31, 1993, and before January 1, 1995, except that
19 changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L.
20 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
21 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
22 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
23 and changes that indirectly affect the provisions applicable to this subchapter made
24 by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.
25 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.

1 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
2 sections 162 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time
3 as for federal purposes.

4 *b0685/1.1* SECTION 2130df. 71.01 (6) (j) of the statutes is amended to read:

5 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
6 January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear
7 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
8 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
9 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
10 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–117, P.L. 104–188,
11 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
12 104–193, 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 as indirectly affected by P.L. 99–514, P.L.
14 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
15 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and
16 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
17 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
18 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections
19 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, 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. The Internal Revenue Code applies for Wisconsin purposes at the
22 same time as for federal purposes. Amendments to the federal Internal Revenue
23 Code enacted after December 31, 1994, do not apply to this paragraph with respect
24 to taxable years beginning after December 31, 1994, and before January 1, 1996,
25 except that changes to the Internal Revenue Code made by P.L. 104–7, P.L. 104–117,

1 P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
2 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
3 106–554, excluding sections 162 and 165 of P.L. 106–554, and changes that indirectly
4 affect the provisions applicable to this subchapter made by P.L. 104–7, P.L. 104–117,
5 P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
6 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
7 106–554, excluding sections 162 and 165 of P.L. 106–554, apply for Wisconsin
8 purposes at the same time as for federal purposes.

9 *b0685/1.1* SECTION 2130dh. 71.01 (6) (k) of the statutes is amended to read:
10 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before
11 January 1, 1997, 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, 1995, excluding sections 103,
14 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
15 13203 (d) of P.L. 103–66, and as amended by P.L. 104–117, P.L. 104–188, excluding
16 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
17 104–193, P.L. 105–33, 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 as indirectly affected
19 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,
20 P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding
21 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
22 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
23 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
24 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191,
25 P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.

1 106-554, excluding sections 162 and 165 of P.L. 106-554. The Internal Revenue
2 Code applies for Wisconsin purposes at the same time as for federal purposes.
3 Amendments to the federal Internal Revenue Code enacted after
4 December 31, 1995, do not apply to this paragraph with respect to taxable years
5 beginning after December 31, 1995, and before January 1, 1997, except that
6 changes to the Internal Revenue Code made 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 changes that indirectly
10 affect the provisions applicable to this subchapter made by P.L. 104-117, P.L.
11 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.
12 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277,
13 and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, apply for
14 Wisconsin purposes at the same time as for federal purposes.

15 *b0685/1.1* SECTION 2130dj. 71.01 (6) (L) of the statutes is amended to read:
16 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before
17 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear
18 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
19 Internal Revenue Code as amended to December 31, 1996, 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. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277
23 and, P.L. 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
24 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
25 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,

1 P.L. 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.
4 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
5 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, 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. The Internal Revenue Code applies for Wisconsin purposes
8 at the same time as for federal purposes. Amendments to the federal Internal
9 Revenue Code enacted after December 31, 1996, do not apply to this paragraph with
10 respect to taxable years beginning after December 31, 1996, and before
11 January 1, 1998, except that changes to the Internal Revenue Code made by P.L.
12 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L. 106–36, and P.L. 106–554,
13 excluding 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. 105–33, P.L. 105–34, P.L.
15 105–206, P.L. 105–277 and, P.L. 106–36, and P.L. 106–554, excluding sections 162
16 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time as for federal
17 purposes.

18 *b0685/1.1* SECTION 2130dL. 71.01 (6) (m) of the statutes is amended to read:
19 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
20 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear
21 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
22 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
23 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
24 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
25 104–188, and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36

1 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and
2 P.L. 106–573, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647,
3 P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508,
4 P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
5 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
6 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
7 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
8 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
9 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170,
10 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The
11 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
12 purposes. Amendments to the federal Internal Revenue Code enacted after
13 December 31, 1997, do not apply to this paragraph with respect to taxable years
14 beginning after December 31, 1997, and before January 1, 1999, except that
15 changes to the Internal Revenue Code made by P.L. 105–178, P.L. 105–206, P.L.
16 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and
17 165 of P.L. 106–554, and P.L. 106–573 and changes that indirectly affect the
18 provisions applicable to this subchapter made by P.L. 105–178, P.L. 105–206, P.L.
19 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and
20 165 of P.L. 106–554, and P.L. 106–573 apply for Wisconsin purposes at the same time
21 as for federal purposes.

22 *b0685/1.1* SECTION 2130dn. 71.01 (6) (n) of the statutes is amended to read:

23 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
24 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
25 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal

1 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
2 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
3 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
4 104–188, and as amended by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L.
5 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573, and as
6 indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
7 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L.
8 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
9 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
10 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.
11 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
12 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
13 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–230,
14 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The
15 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
16 purposes. Amendments to the federal Internal Revenue Code enacted after
17 December 31, 1998, do not apply to this paragraph with respect to taxable years
18 beginning after December 31, 1998, and before January 1, 2000, except that
19 changes to the Internal Revenue Code made by P.L. 106–36 and, P.L. 106–170, P.L.
20 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
21 106–573 and changes that indirectly affect the provisions applicable to this
22 subchapter made by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–554,
23 excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573 apply for Wisconsin
24 purposes at the same time as for federal purposes.

25 ***b0685/1.1* SECTION 2130dp.** 71.01 (6) (o) of the statutes is amended to read:

1 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
2 January 1, 2001, 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, 1999, excluding sections 103,
5 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
6 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104-188, and as amended by P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding
8 sections 162 and 165 of P.L. 106-554, and P.L. 106-573, and as indirectly affected by
9 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
10 P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding
11 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,
12 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
13 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,
14 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
15 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
16 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-200, P.L. 106-230, P.L. 106-554,
17 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The Internal
18 Revenue Code applies for Wisconsin purposes at the same time as for federal
19 purposes. Amendments to the federal Internal Revenue Code enacted after
20 December 31, 1999, do not apply to this paragraph with respect to taxable years
21 beginning after December 31, 1999, and before January 1, 2001, except that changes
22 to the Internal Revenue Code made by P.L. 106-200, P.L. 106-230, P.L. 106-554,
23 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573 and changes that
24 indirectly affect the provisions applicable to this subchapter made by P.L. 106-200,

1 P.L. 106–230, 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 *b0685/1.1* SECTION 2130dr. 71.01 (6) (p) of the statutes is created to read:

4 71.01 (6) (p) For taxable years that begin after December 31, 2000, for natural
5 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
6 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code
7 as amended to December 31, 2000, excluding sections 103, 104, and 110 of P.L.
8 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66
9 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
10 indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
11 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L.
12 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
13 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
14 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.
15 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
16 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
17 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–200, P.L.
18 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
19 106–573. The Internal Revenue Code applies for Wisconsin purposes at the same
20 time as for federal purposes. Amendments to the federal Internal Revenue Code
21 enacted after December 31, 2000, do not apply to this paragraph with respect to
22 taxable years beginning after December 31, 2000.

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

24 71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization
25 or depreciation, “Internal Revenue Code” means either the federal Internal Revenue

1 Code as amended to December 31, ~~1999~~ 2000, or the federal Internal Revenue Code
2 in effect for the taxable year for which the return is filed, except that property that,
3 under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year
4 1986 under the Internal Revenue Code as amended to December 31, 1980, shall
5 continue to be depreciated under the Internal Revenue Code as amended to
6 December 31, 1980.

7 *~~1059/6.1~~* SECTION 2131. 71.04 (4) of the statutes is renumbered 71.04 (4)
8 (intro.) and amended to read:

9 71.04 (4) NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA. (intro.)
10 Nonresident individuals and nonresident estates and trusts engaged in business
11 within and without the state shall be taxed only on such income as is derived from
12 business transacted and property located within the state. The amount of such
13 income attributable to Wisconsin may be determined by an allocation and separate
14 accounting thereof, when the business of such nonresident individual or nonresident
15 estate or trust within the state is not an integral part of a unitary business, but the
16 department of revenue may permit an allocation and separate accounting in any case
17 in which it is satisfied that the use of such method will properly reflect the income
18 taxable by this state. In all cases in which allocation and separate accounting is not
19 permissible, the determination shall be made in the following manner: for all
20 businesses except air carriers, financial organizations, pipeline companies, public
21 utilities, railroads, sleeping car companies and car line companies there shall first
22 be deducted from the total net income of the taxpayer the part thereof (less related
23 expenses, if any) that follows the situs of the property or the residence of the
24 recipient. The remaining net income shall be apportioned to Wisconsin this state by
25 use of an ~~apportionment fraction composed of a sales factor representing 50% of the~~

1 ~~fraction, a property factor representing 25% of the fraction and a payroll factor~~
2 ~~representing 25% of the fraction. the following:~~

3 ***-1059/6.2* SECTION 2132.** 71.04 (4) (a) of the statutes is created to read:

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

8 ***-1059/6.3* SECTION 2133.** 71.04 (4) (b) of the statutes is created to read:

9 71.04 (4) (b) For taxable years beginning after December 31, 2003, and before
10 January 1, 2005, an apportionment fraction composed of a sales factor under sub. (7)
11 representing 60% of the fraction, a property factor under sub. (5) representing 20%
12 of the fraction, and a payroll factor under sub. (6) representing 20% of the fraction.

13 ***-1059/6.4* SECTION 2134.** 71.04 (4) (c) of the statutes is created to read:

14 71.04 (4) (c) For taxable years beginning after December 31, 2004, and before
15 January 1, 2006, an apportionment fraction composed of a sales factor under sub. (7)
16 representing 80% of the fraction, a property factor under sub. (5) representing 10%
17 of the fraction, and a payroll factor under sub. (6) representing 10% of the fraction.

18 ***-1059/6.5* SECTION 2135.** 71.04 (4) (d) of the statutes is created to read:

19 71.04 (4) (d) For taxable years beginning after December 31, 2005, an
20 apportionment fraction composed of the sales factor under sub. (7).

21 ***-1059/6.6* SECTION 2136.** 71.04 (4) (e) of the statutes is created to read:

22 71.04 (4) (e) For taxable years beginning after December 31, 2003, and before
23 January 1, 2006, the apportionment fraction for the remaining net income of a
24 financial organization shall include a sales factor that represents more than 50% of
25 the apportionment fraction, as determined by rule by the department. For taxable

1 years beginning after December 31, 2005, the apportionment fraction for the
2 remaining net income of a financial organization is composed of a sales factor, as
3 determined by rule by the department.

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

5 71.04 (4m) APPORTIONMENT FORMULA COMPUTATION. (a) 1. For taxable years
6 beginning before January 1, 2006, if both the numerator and the denominator of the
7 sales factor under sub. (7) related to a taxpayer's remaining net income are zero, the
8 sales factor under sub. (7) is eliminated from the apportionment formula to
9 determine the taxpayer's remaining net income under sub. (4).

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

14 (b) 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 negative number and the denominator of the sales factor under sub. (7) related to a
17 taxpayer's remaining net income is not zero, the sales factor under sub. (7) is zero.

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

23 (c) 1. For taxable years beginning before January 1, 2006, if the numerator of
24 the sales factor under sub. (7) related to a taxpayer's remaining net income is a
25 positive number and the denominator of the sales factor under sub. (7) related to a

1 taxpayer's remaining net income is zero or a negative number, the sales factor under
2 sub. (7) is one.

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

8 *-1059/6.7* SECTION 2137. 71.04 (5) (intro.) of the statutes is amended to read:

9 71.04 (5) PROPERTY FACTOR. (intro.) For purposes of sub. (4) and for taxable
10 years beginning before January 1, 2006:

11 *-1059/6.8* SECTION 2138. 71.04 (6) (intro.) of the statutes is amended to read:

12 71.04 (6) PAYROLL FACTOR. (intro.) For purposes of sub. (4) and for taxable years
13 beginning before January 1, 2006:

14 *-1059/6.9* SECTION 2139. 71.04 (7) (d) of the statutes is amended to read:

15 71.04 (7) (d) Sales, other than sales of tangible personal property, are in this
16 state if the income-producing activity is performed in this state. If the
17 income-producing activity is performed both in and outside this state the sales shall
18 be divided between those states having jurisdiction to tax such business in
19 proportion to the direct costs of performance incurred in each such state in rendering
20 this service. Services performed in states which do not have jurisdiction to tax the
21 business shall be deemed to have been performed in the state to which compensation
22 is allocated by ~~sub. s. 71.04 (6), 1999 stats.~~

23 *-1059/6.10* SECTION 2140. 71.04 (8) (b) of the statutes is renumbered 71.04

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

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

8 2. In this section, for taxable years beginning after December 31, 2003, “public
9 utility” also means any business entity providing service to the public and engaged
10 in the transportation of goods and persons for hire, as defined in s. 194.01 (4),
11 regardless of whether or not the entity’s rates or charges for services have been
12 established or approved by a federal, state or local government or governmental
13 agency.

14 *~~1059/6.11~~* SECTION 2141. 71.04 (8) (c) of the statutes is amended to read:

15 71.04 (8) (c) The net business income of railroads, sleeping car companies, car
16 line companies, pipeline companies, financial organizations, air carriers and public
17 utilities requiring apportionment shall be apportioned pursuant to rules of the
18 department of revenue, but the income taxed is limited to the income derived from
19 business transacted and property located within the state.

20 *~~1059/6.12~~* SECTION 2142. 71.04 (10) of the statutes is amended to read:

21 71.04 (10) DEPARTMENT MAY WAIVE FACTOR. Where, in the case of any nonresident
22 individual or nonresident estate or trust engaged in business ~~within in~~ and ~~without~~
23 the outside this state of Wisconsin and required to apportion its income as provided
24 in this section, it shall be shown to the satisfaction of the department of revenue that
25 the use of any one of the 3 factors provided under sub. (4) gives an unreasonable or

1 inequitable final average ratio because of the fact that such nonresident individual
2 or nonresident estate or trust does not employ, to any appreciable extent in its trade
3 or business in producing the income taxed, the factors made use of in obtaining such
4 ratio, this factor may, with the approval of the department of revenue, be omitted in
5 obtaining the final average ratio which is to be applied to the remaining net income.
6 This subsection does not apply to taxable years beginning after December 31, 2005.

7 *~~0667/5.1~~* SECTION 2143. 71.05 (6) (a) 15. of the statutes is amended to read:

8 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
9 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx) ~~and, (3g), and (3s)~~ and not passed through
10 by a partnership, limited liability company, or tax-option corporation that has added
11 that amount to the partnership's, company's, or tax-option corporation's income
12 under s. 71.21 (4) or 71.34 (1) (g).

13 *~~0546/2.6~~* SECTION 2144. 71.05 (11) (b) of the statutes is amended to read:

14 71.05 (11) (b) The cost of the following described property, less any federal
15 depreciation or amortization taken, may be deducted as a subtraction modification
16 or as subtraction modifications in the year or years in which paid or accrued,
17 dependent on the method of accounting employed: All property purchased or
18 constructed as a waste treatment facility utilized for the treatment of industrial
19 wastes, as defined in s. 281.01 (5), or air contaminants, as defined in s. 285.01 (1),
20 but not for other wastes, as defined in s. 281.01 (7) ~~and approved by the department~~
21 ~~of revenue under s. 70.11 (21) (a)~~, for the purpose of abating or eliminating pollution
22 of surface waters, the air, or waters of the state and, if the property's owner is taxed
23 under ch. 76, if the property is approved by the department of revenue. In case of
24 such election, appropriate add modifications shall be made in subsequent years to
25 reverse federal depreciation or amortization or to correct gain or loss on disposition.

1 This paragraph is intended to apply only to depreciable property except that where
2 wastes are disposed of through a lagoon process, lagooning costs and the cost of land
3 containing such lagoons may be treated as depreciable property for purposes of this
4 paragraph. In no event may any amount in excess of cost be deducted. Paragraph
5 (a) applies to all property purchased prior to July 31, 1975, or purchased and
6 constructed in fulfillment of a written construction contract or formal written bid,
7 which contract was entered into or which bid was made prior to July 31, 1975.

8 *~~1460/2.1~~* SECTION 2145. 71.06 (2e) of the statutes is amended to read:

9 71.06 (2e) BRACKET INDEXING. For taxable years beginning after
10 December 31, 1998, and before January 1, 2000, the maximum dollar amount in
11 each tax bracket, and the corresponding minimum dollar amount in the next bracket,
12 under subs. (1m) and (2) (c) and (d), and for taxable years beginning after
13 December 31, 1999, the maximum dollar amount in each tax bracket, and the
14 corresponding minimum dollar amount in the next bracket, under subs. (1n), (1p),
15 and (2) (e), (f), (g), and (h), shall be increased each year by a percentage equal to the
16 percentage change between the U.S. consumer price index for all urban consumers,
17 U.S. city average, for the month of August of the previous year and the U.S. consumer
18 price index for all urban consumers, U.S. city average, for the month of August 1997,
19 as determined by the federal department of labor, except that for taxable years
20 beginning after December 31, 2000, and before January 1, 2002, the dollar amount
21 in the top bracket under subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall
22 be increased ~~each year~~ by a percentage equal to the percentage change between the
23 U.S. consumer price index for all urban consumers, U.S. city average, for the month
24 of August of the previous year and the U.S. consumer price index for all urban
25 consumers, U.S. city average, for the month of August 1999, as determined by the

1 federal department of labor. Each amount that is revised under this subsection shall
2 be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of
3 \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased
4 to the next higher multiple of \$10. The department of revenue shall annually adjust
5 the changes in dollar amounts required under this subsection and incorporate the
6 changes into the income tax forms and instructions.

7 ***-0667/5.2* SECTION 2146.** 71.07 (2dm) of the statutes is created to read:

8 **71.07 (2dm) DEVELOPMENT ZONE CAPITAL INVESTMENT CREDIT.** (a) In this
9 subsection:

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

12 2. "Claimant" means a person who files a claim under this subsection.

13 3. "Development zone" means a development opportunity zone under s. 560.795
14 (1) (e).

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

24 (b) Subject to the limitations provided in this subsection and in s. 73.03 (35),
25 for any taxable year for which the claimant is certified, a claimant may claim as a

1 credit against the taxes imposed under s. 71.02 an amount that is equal to 3% of the
2 following:

- 3 1. The purchase price of depreciable, tangible personal property.
- 4 2. The amount expended to acquire, construct, rehabilitate, remodel, or repair
5 real property in a development zone.

6 (c) A claimant may claim the credit under par. (b) 1., if the tangible personal
7 property is purchased after the claimant is certified and the personal property is
8 used for at least 50% of its use in the claimant's business at a location in a
9 development zone or, if the property is mobile, the property's base of operations for
10 at least 50% of its use is at a location in a development zone.

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

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

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

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

5 2. A statement from the department of commerce verifying the purchase price
6 of the investment and verifying that the investment fulfills the requirements under
7 par. (b).

8 (g) In calculating the credit under par. (b) a claimant shall reduce the amount
9 expended to acquire property by a percentage equal to the percentage of the area of
10 the real property not used for the purposes for which the claimant is certified and
11 shall reduce the amount expended for other purposes by the amount expended on the
12 part of the property not used for the purposes for which the claimant is certified.

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

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

1 development zone and against the tax attributable to their income from the
2 partnership's, company's, or corporation's directly related business operations.

3 (j) If a person who is entitled under s. 560.795 (3) (a) 4. to claim tax benefits
4 becomes ineligible for such tax benefits, or if a person's certification under s. 560.795
5 (5) is revoked, that person may claim no credits under this subsection for the taxable
6 year that includes the day on which the person becomes ineligible for tax benefits,
7 the taxable year that includes the day on which the certification is revoked, or
8 succeeding taxable years, and that person may carry over no unused credits from
9 previous years to offset tax under this chapter for the taxable year that includes the
10 day on which the person becomes ineligible for tax benefits, the taxable year that
11 includes the day on which the certification is revoked, or succeeding taxable years.

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

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

20 *~~0669/1.1~~ SECTION 2147. 71.07 (2dx) (a) 5. of the statutes is amended to read:

21 71.07 (2dx) (a) 5. "Member of a targeted group" means ~~a person under sub. (2d)~~
22 ~~(am) 1.~~, a person who resides in an empowerment zone, or an enterprise community,
23 that the U.S. government designates, a person who is employed in an unsubsidized
24 job but meets the eligibility requirements under s. 49.145 (2) and (3) for a Wisconsin
25 works employment position, a person who is employed in a trial job, as defined in s.

1 49.141 (1) (n), ~~or~~ a person who is eligible for child care assistance under s. 49.155, a
2 person who is a vocational rehabilitation referral, an economically disadvantaged
3 youth, an economically disadvantaged veteran, a supplemental security income
4 recipient, a general assistance recipient, an economically disadvantaged ex-convict,
5 a qualified summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated
6 worker, as defined in 29 USC 2801 (9), or a food stamp recipient; if the person has
7 been certified in the manner under sub. (2dj) (am) 3. by a designated local agency,
8 as defined in sub. (2dj) (am) 2.

9 *–1856/6.1* SECTION 2148. 71.07 (3g) of the statutes is created to read:

10 71.07 (3g) TECHNOLOGY ZONES CREDIT. (a) Subject to the limitations under this
11 subsection and ss. 73.03 (35m) and 560.96, a business that is certified under s. 560.96
12 (3) may claim as a credit against the taxes imposed under s. 71.02 an amount equal
13 to the sum of the following, as established under s. 560.96 (3) (c):

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

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

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

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

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

24 (d) Partnerships, limited liability companies, and tax-option corporations may
25 not claim the credit under this subsection, but the eligibility for, and the amount of,

1 the credit are based on their payment of amounts under par. (a). A partnership,
2 limited liability company, or tax-option corporation shall compute the amount of
3 credit that each of its partners, members, or shareholders may claim and shall
4 provide that information to each of them. Partners, members of limited liability
5 companies, and shareholders of tax-option corporations may claim the credit in
6 proportion to their ownership interest.

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

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

23 ***-1256/5.8*** SECTION 2150. 71.07 (7m) of the statutes is created to read:

24 71.07 (7m) TAX RELIEF FUND TAX CREDIT. (a) *Definitions*. In this subsection:

25 1. "Claimant" means an individual taxpayer who is not a dependent.

1 2. “Credit unit” means an amount calculated by the department by dividing the
2 amount certified under par. (c) 3. by the sum of all claimants, all spouses of claimants,
3 and all dependents.

4 3. “Department” means the department of revenue.

5 4. “Dependent” means an individual who is claimed by the claimant as a
6 dependent under section 151 (c) of the Internal Revenue Code.

7 (b) *Filing claims.* Subject to the limitations and conditions provided in this
8 subsection, a claimant, or a claimant and his or her spouse, may claim as a credit
9 against the tax imposed under s. 71.02, up to the amount of those taxes, an amount
10 determined by the department under par. (c). One credit amount may be claimed by
11 each claimant, by the claimant’s spouse, and for each dependent of a claimant. No
12 credit may be claimed by a dependent.

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

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

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

24 (d) *Certification of amounts claimed.* Not later than August 15 of the year
25 following the year in which the department determines a credit amount under par.

1 (c) 3., the department shall determine the amount of revenue lost because of credits
2 claimed in the taxable year to which that credit amount relates. The amount of
3 revenue lost shall be certified to the secretary of administration.

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

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

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

10 ***-1256/5.9* SECTION 2151.** 71.10 (4) (dt) of the statutes is created to read:

11 71.10 (4) (dt) Tax relief fund credit under s. 71.07 (7m).

12 ***-0667/5.3* SECTION 2152.** 71.10 (4) (grb) of the statutes is created to read:

13 71.10 (4) (grb) Development zone capital investment credit under s. 71.07
14 (2dm).

15 ***-1856/6.2* SECTION 2153.** 71.10 (4) (grd) of the statutes is created to read:

16 71.10 (4) (grd) Technology zones credit under s. 71.07 (3g).

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

18 71.10 (5f) LOCAL PROFESSIONAL BASEBALL PARK DISTRICT DONATION. (a)

19 *Definitions.* In this subsection:

20 1. "Baseball donation" means a designation made under this subsection, the
21 net proceeds of which shall be deposited into the fund under s. 229.685 to be used for
22 the repayment of bonds issued for purposes related to baseball park facilities under
23 s. 229.65 (1).

24 2. "Department" means the department of revenue.

1 (b) *Voluntary payments.* 1. 'Designation on return.' Every individual filing an
2 income tax return who has a tax liability or is entitled to a tax refund may designate
3 on the return any amount of additional payment or any amount of a refund due that
4 individual as a baseball donation.

5 2. 'Designation added to tax owed.' If the individual owes any tax, the
6 individual shall remit in full the tax due and the amount designated on the return
7 as a baseball donation when the individual files a tax return.

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

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

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

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

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

1 of the refund the individual is otherwise owed, after crediting under ss. 71.75 (9) and
2 71.80 (3) and after error corrections.

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

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

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

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

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

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

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

23 2.

24 4. From the moneys received from designations for baseball donations, an
25 amount equal to the sum of administrative expenses, including data processing

1 costs, certified under subd. 1. shall be deposited into the general fund and credited
2 to the appropriation under s. 20.566 (1) (hp), and the net amount remaining that is
3 certified under subd. 3. shall be deposited into the fund created under s. 229.685 and
4 credited to retire bonds issued for the initial construction of baseball park facilities
5 under s. 229.65 (1).

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

13 ***-1726/1.1* SECTION 2154.** 71.14 (3) (intro.) of the statutes is amended to read:

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

21 ***-1726/1.2* SECTION 2155.** 71.14 (3m) (a) (intro.) of the statutes is amended
22 to read:

23 71.14 (3m) (a) (intro.) Subject to par. (b) and except as provided in sub. (2) and
24 s. 71.04 (1) (b) 2., only the following trusts, or portions of trusts, that become
25 irrevocable on or after October 29, 1999, or that became irrevocable before October

1 29, 1999, and are first administered in this state on or after October 29, 1999, are
2 resident of this state:

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

4 71.14 (3m) (b) 2. Is irrevocable if the power to revest title, as described in ~~par.~~
5 ~~(a) subd. 1.~~, does not exist.

6 ***-0667/5.4* SECTION 2157.** 71.21 (4) of the statutes is amended to read:

7 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
8 (2dj), (2dL), (2dm), (2ds), (2dx) ~~and, (3g), and (3s)~~ and passed through to partners
9 shall be added to the partnership's income.

10 ***-1493/1.1* SECTION 2158.** 71.22 (1r) of the statutes is amended to read:

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

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

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

20 71.22 (4) (h) 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, 1992, and before January 1, 1994, means the federal Internal
23 Revenue Code as amended to December 31, 1992, excluding sections 103, 104, and
24 110 of P.L. 102–227, and as amended by P.L. 103–66, excluding sections 13101 (a) and
25 (c) 1, 13113, 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L. 103–465, P.L.

1 104–188, excluding section 1311 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L.
2 105–277, 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 13101 (a) and (c) 1, 13113, 13150, 13171, 13174, and
9 13203 of P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L.
10 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
11 sections 162 and 165 of P.L. 106–554. The Internal Revenue Code applies for
12 Wisconsin purposes at the same time as for federal purposes. Amendments to the
13 federal Internal Revenue Code enacted after December 31, 1992, do not apply to this
14 paragraph with respect to taxable years beginning after December 31, 1992, and
15 before January 1, 1994, except that changes to the Internal Revenue Code made by
16 P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, 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. 103–66, P.L. 103–465. P.L. 104–188, excluding
20 section 1311 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
21 106–554, excluding sections 162 and 165 of P.L. 106–554, apply for Wisconsin
22 purposes at the same time as for federal purposes.

23 ***b0685/1.2* SECTION 2158dd.** 71.22 (4) (i) of the statutes is amended to read:
24 71.22 (4) (i) 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

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

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

7 *b0685/1.2* SECTION 2158df. 71.22 (4) (j) of the statutes is amended to read:
8 71.22 (4) (j) 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, 1994, and before January 1, 1996, means the federal Internal
11 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
12 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
13 of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding sections 1202,
14 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.
15 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
16 106–554, and as indirectly affected in the provisions applicable to this subchapter
17 by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d)
18 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
19 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
20 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
21 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
22 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.
23 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
24 104–191, P.L. 104–193, 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. The Internal Revenue

1 Code applies for Wisconsin purposes at the same time as for federal purposes.
2 Amendments to the federal Internal Revenue Code enacted after
3 December 31, 1994, do not apply to this paragraph with respect to taxable years
4 beginning after December 31, 1994, and before January 1, 1996, except that
5 changes to the Internal Revenue Code made by P.L. 104–7, P.L. 104–188, excluding
6 sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
7 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162
8 and 165 of P.L. 106–554, and changes that indirectly affect the provisions applicable
9 to this subchapter made by P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204,
10 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.
11 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
12 106–554, apply for Wisconsin purposes at the same time as for federal purposes.

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

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

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

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

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

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

1 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
2 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
3 December 31, 1997, and before January 1, 1999, means the federal Internal
4 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and
5 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
6 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
7 and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.
8 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
9 106–573, and as indirectly affected in the provisions applicable to this subchapter
10 by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d)
11 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
12 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
13 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
14 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
15 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.
16 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
17 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
18 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding
19 sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The Internal Revenue Code
20 applies for Wisconsin purposes at the same time as for federal purposes.
21 Amendments to the federal Internal Revenue Code enacted after December 31, 1997,
22 do not apply to this paragraph with respect to taxable years beginning after
23 December 31, 1997, and before January 1, 1999, except that changes to the Internal
24 Revenue Code made by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and,
25 P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.

1 106-573 and changes that indirectly affect the provisions applicable to this
2 subchapter made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L.
3 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
4 106-573 apply for Wisconsin purposes at the same time as for federal purposes.

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

6 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
7 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
8 December 31, 1998, and before January 1, 2000, means the federal Internal
9 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
10 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
11 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
12 and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-554,
13 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573, and as indirectly
14 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
15 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
16 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
17 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
18 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
19 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
20 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
21 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
22 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
23 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and
24 165 of P.L. 106-554, and P.L. 106-573. The Internal Revenue Code applies for
25 Wisconsin purposes at the same time as for federal purposes. Amendments to the

1 federal Internal Revenue Code enacted after December 31, 1998, do not apply to this
2 paragraph with respect to taxable years beginning after December 31, 1998, and
3 before January 1, 2000, except that changes to the Internal Revenue Code made by
4 P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162
5 and 165 of P.L. 106-554, and P.L. 106-573 and changes that indirectly affect the
6 provisions applicable to this subchapter made by P.L. 106-36 and, P.L. 106-170, P.L.
7 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
8 106-573 apply for Wisconsin purposes at the same time as for federal purposes.

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

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

1 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,
2 P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
3 106-554, and P.L. 106-573. The Internal Revenue Code applies for Wisconsin
4 purposes at the same time as for federal purposes. Amendments to the federal
5 Internal Revenue Code enacted after December 31, 1999, do not apply to this
6 paragraph with respect to taxable years beginning after December 31, 1999, and
7 before January 1, 2001, except that changes to the Internal Revenue Code made by
8 P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
9 106-554, and P.L. 106-573 and changes that indirectly affect the provisions
10 applicable to this subchapter made by P.L. 106-200, P.L. 106-230, P.L. 106-554,
11 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573 apply for Wisconsin
12 purposes at the same time as for federal purposes.

13 *b0685/1.2* SECTION 2158dr. 71.22 (4) (p) of the statutes is created to read:

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

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

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

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

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

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

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

1 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
2 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103–66, P.L. 103–296, P.L. 103–337,
3 P.L. 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
4 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
5 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554.
6 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
7 federal purposes. Amendments to the Internal Revenue Code enacted after
8 December 31, 1993, do not apply to this paragraph with respect to taxable years
9 beginning after December 31, 1993, and before January 1, 1995, except that
10 changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L.
11 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
12 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
13 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
14 and changes that indirectly affect the provisions applicable to this subchapter made
15 by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.
16 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.
17 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
18 sections 162 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time
19 as for federal purposes.

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

22 71.22 (4m) (h) For taxable years that begin after December 31, 1994, and
23 before January 1, 1996, “Internal Revenue Code”, for corporations that are subject
24 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
25 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,

1 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
2 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-188, excluding
3 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
4 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
5 and 165 of P.L. 106-554, and as indirectly affected in the provisions applicable to this
6 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
7 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
8 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
9 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
10 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204,
11 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
12 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
13 106-554. The Internal Revenue Code applies for Wisconsin purposes at the same
14 time as for federal purposes. Amendments to the Internal Revenue Code enacted
15 after December 31, 1994, do not apply to this paragraph with respect to taxable years
16 beginning after December 31, 1994, and before January 1, 1996, except that
17 changes to the Internal Revenue Code made by P.L. 104-7, P.L. 104-188, excluding
18 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
19 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
20 and 165 of P.L. 106-554, and changes that indirectly affect the provisions applicable
21 to this subchapter made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204,
22 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
23 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
24 106-554, apply for Wisconsin purposes at the same time as for federal purposes.

25 *b0685/1.2* SECTION 2158dx. 71.22 (4m) (i) of the statutes is amended to read:

1 71.22 (4m) (i) For taxable years that begin after December 31, 1995, and before
2 January 1, 1997, “Internal Revenue Code”, for corporations that are subject to a tax
3 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
4 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
5 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
6 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,
7 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,
8 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165
9 of P.L. 106–554, and as indirectly affected in the provisions applicable to this
10 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
11 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
12 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
13 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
14 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123, 1202,
15 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, 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. The Internal Revenue Code applies for Wisconsin purposes
18 at the same time as for federal purposes. Amendments to the Internal Revenue Code
19 enacted after December 31, 1995, do not apply to this paragraph with respect to
20 taxable years beginning after December 31, 1995, and before January 1, 1997,
21 except that changes to the Internal Revenue Code made by P.L. 104–188, excluding
22 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
23 104–193, P.L. 105–33, 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, and changes that indirectly
25 affect the provisions applicable to this subchapter made by P.L. 104–188, excluding

1 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
2 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
3 106–554, excluding sections 162 and 165 of P.L. 106–554, apply for Wisconsin
4 purposes at the same time as for federal purposes.

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

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