

SECTION 1721. 49.857 (1) (f) of the statutes is amended to read:

49.857 (1) (f) "Subpoena or warrant" means a subpoena or warrant issued by the department of workforce development or a child support agency and relating to paternity or support proceedings.

SECTION 1722. 49.857 (2) (a) of the statutes is amended to read:

49.857 (2) (a) The department of workforce development shall establish a system, in accordance with federal law, under which a licensing authority is requested, and a licensing agency or credentialing board is required, to restrict, limit, suspend, withhold, deny, refuse to grant or issue, or refuse to renew or revalidate a license in a timely manner upon certification by and in cooperation with the department of workforce development, if the individual holding or applying for the license is delinquent in making court-ordered payments of support or fails to comply, after appropriate notice, with a subpoena or warrant.

SECTION 1723. 49.857 (2) (b) (intro.) of the statutes is amended to read:

49.857 (2) (b) (intro.) Under the system, the department of workforce development shall enter into a memorandum of understanding with a licensing authority, if the licensing authority agrees, and with a licensing agency. A memorandum of understanding under this paragraph shall address at least all of the following:

SECTION 1724. 49.857 (2) (b) 2. (intro.) of the statutes is amended to read:

49.857 (2) (b) 2. (intro.) Procedures that the department of workforce development shall use for doing all of the following:

SECTION 1725. 49.857 (2) (b) 2. a. of the statutes is amended to read:

49.857 (2) (b) 2. a. Certifying to the licensing authority or licensing agency a delinquency in support or a failure to comply with a subpoena or warrant. The memorandum of understanding with the department of regulation and licensing shall include procedures for the department of regulation and licensing to notify a credentialing board that a certification of delinquency in support or failure to comply with a subpoena or warrant has been made by the department of workforce development children and families with respect to an individual who holds or applied for a credential granted by the credentialing board.

SECTION 1726. 49.857 (2) (b) 3. c. of the statutes is amended to read:

49.857 (2) (b) 3. c. Issuing or reinstating a license if the department of workforce development children and families notifies the licensing authority or licensing agency that an individual who was delinquent in making court-ordered payments of support has paid the delinquent support or made satisfactory alternative payment arrangements or that an individual who failed to comply with a subpoena or warrant has satisfied the requirements

under the subpoena or warrant. The memorandum of understanding with the department of regulation and licensing shall include procedures for the department of regulation and licensing to direct a credentialing board to grant or reinstate a credential if the department of workforce development children and families notifies the department of regulation and licensing that an individual who holds or applied for a credential granted by the credentialing board has paid the delinquent support or made satisfactory alternative payment arrangements or that an individual who failed to comply with a subpoena or warrant has satisfied the requirements under the subpoena or warrant.

SECTION 1727. 49.857 (2) (b) 5. of the statutes is amended to read:

49.857 (2) (b) 5. Procedures for safeguarding the confidentiality of information about an individual, including social security numbers obtained by the department of workforce development, the licensing authority, the licensing agency, or a credentialing board.

SECTION 1728. 49.857 (3) (a) (intro.) of the statutes is amended to read:

49.857 (3) (a) (intro.) Before the department of workforce development certifies to a licensing authority or a licensing agency under the system established under sub. (2) that an individual is delinquent in making court-ordered payments of support, the department of workforce development or a child support agency shall provide notice to the individual by regular mail. The notice shall inform the individual of all of the following:

SECTION 1729. 49.857 (3) (a) 4. of the statutes is amended to read:

49.857 (3) (a) 4. That the certification will not be made if the individual pays the delinquent amount in full or makes satisfactory alternative payment arrangements with the department of workforce development or a child support agency. The notice shall inform the individual of how he or she may pay the delinquent amount or make satisfactory alternative payment arrangements.

SECTION 1730. 49.857 (3) (ac) 1. of the statutes is amended to read:

49.857 (3) (ac) 1. If an individual timely requests a hearing under par. (a) 5., the court shall schedule a hearing within 10 business days after receiving the request. A circuit court commissioner may conduct the hearing. The only issues at the hearing shall be whether the individual is delinquent in making court-ordered payments of support and whether any alternative payment arrangement offered by the department of workforce development or the county child support agency is reasonable.

SECTION 1731. 49.857 (3) (ac) 2. of the statutes is amended to read:

49.857 (3) (ac) 2. If at a hearing under subd. 1. the court or circuit court commissioner finds that the individual does not owe delinquent support, or if within 20 business days after receiving a notice under par. (a) the indi-

vidual pays the delinquent amount in full or makes satisfactory alternative payment arrangements, the department of ~~workforce development~~ may not place the individual's name on a certification list.

SECTION 1732. 49.857 (3) (ac) 3. of the statutes is amended to read:

49.857 (3) (ac) 3. If at a hearing under subd. 1. the court or circuit court commissioner makes a written determination that alternative payment arrangements proposed by the department of ~~workforce development~~ or a child support agency are not reasonable, the court or circuit court commissioner may order for the individual an alternative payment arrangement. If the court or circuit court commissioner orders an alternative payment arrangement, the department of ~~workforce development~~ may not place the individual's name on a certification list.

SECTION 1733. 49.857 (3) (am) (intro.) of the statutes is amended to read:

49.857 (3) (am) (intro.) If an individual, after receiving notice under par. (a), does not timely request a hearing or pay the delinquent amount of support or make satisfactory alternative payment arrangements, the department of ~~workforce development~~ shall place the individual's name on a certification list. Thereafter, the department of ~~workforce development~~ or a child support agency shall provide a 2nd notice to the individual by regular mail that informs the individual of all of the following:

SECTION 1734. 49.857 (3) (am) 4. of the statutes is amended to read:

49.857 (3) (am) 4. That the certification will not be made if the individual pays the delinquent amount in full or makes satisfactory alternative payment arrangements with the department of ~~workforce development~~ or a child support agency. The notice shall inform the individual of how he or she may pay the delinquent amount or make satisfactory alternative payment arrangements.

SECTION 1735. 49.857 (3) (ar) 1. of the statutes is amended to read:

49.857 (3) (ar) 1. If an individual timely requests a hearing under par. (am) 5., the court shall schedule a hearing within 10 business days after receiving the request. A circuit court commissioner may conduct the hearing. The only issues at the hearing shall be whether the individual is delinquent in making court-ordered payments of support and whether any alternative payment arrangement offered by the department of ~~workforce development~~ or the county child support agency is reasonable.

SECTION 1736. 49.857 (3) (ar) 2. of the statutes is amended to read:

49.857 (3) (ar) 2. If at a hearing under subd. 1. the court or circuit court commissioner finds that the individual does not owe delinquent support, or if within 20 business days after receiving a notice under par. (am) the individual pays the delinquent amount in full or makes satisfactory alternative payment arrangements, the

department of ~~workforce development~~ shall remove the individual's name from the certification list.

SECTION 1737. 49.857 (3) (ar) 3. of the statutes is amended to read:

49.857 (3) (ar) 3. If at a hearing under subd. 1. the court or circuit court commissioner makes a written determination that alternative payment arrangements proposed by the department of ~~workforce development~~ or a child support agency are not reasonable, the court or circuit court commissioner may order for the individual an alternative payment arrangement. If the court or circuit court commissioner orders an alternative payment arrangement, the department of ~~workforce development~~ may not place the individual's name on a certification list.

SECTION 1738. 49.857 (3) (b) (intro.) of the statutes is amended to read:

49.857 (3) (b) (intro.) Any subpoena or warrant shall include notice to the individual of the effect that a failure to comply with the subpoena or warrant may have on any license that the individual holds or for which the individual applies. If the individual fails to comply, before the department of ~~workforce development~~ certifies to a licensing authority or a licensing agency under the system established under sub. (2) that an individual has failed to comply with a subpoena or warrant, the department of ~~workforce development~~ or a child support agency shall provide notice to the individual by regular mail. The notice shall inform the individual of all of the following:

SECTION 1739. 49.857 (3) (bm) of the statutes is amended to read:

49.857 (3) (bm) If an individual, after receiving notice under par. (b), does not satisfy the requirements under the subpoena or warrant, the department of ~~workforce development~~ shall place the individual's name on a certification list.

SECTION 1740. 49.857 (3) (c) (intro.) of the statutes is amended to read:

49.857 (3) (c) (intro.) If the department of ~~workforce development~~ children and families provides a certification list to a licensing authority, a licensing agency or, with respect to a credential granted by a credentialing board, the department of regulation and licensing, upon receipt of the list the licensing authority if the licensing authority agrees, the licensing agency or, with respect to a credential granted by a credentialing board, the department of regulation and licensing shall do all of the following:

SECTION 1741. 49.857 (3) (d) 1. of the statutes is amended to read:

49.857 (3) (d) 1. Subject to sub. (2) (d), if an individual who, on the basis of delinquent support, is denied a license or whose license, on the basis of delinquent support, is restricted, limited, suspended, or refused renewal or revalidation under a memorandum of understanding

entered into under sub. (2) (b) pays the delinquent amount of support in full or makes satisfactory alternative payment arrangements, the department of ~~workforce development~~ children and families shall immediately notify the licensing authority or licensing agency to issue or reinstate the individual's license as provided in the memorandum of understanding. If the individual held or applied for a credential granted by a credentialing board, the department of regulation and licensing shall, upon notice by the department of ~~workforce development~~ children and families, notify the credentialing board to grant or reinstate the individual's credential.

SECTION 1742. 49.857 (3) (d) 2. of the statutes is amended to read:

49.857 (3) (d) 2. Subject to sub. (2) (d), if an individual who, on the basis of a failure to comply with a subpoena or warrant, is denied a license or whose license, on the basis of a failure to comply with a subpoena or warrant, is restricted, limited, suspended, or refused renewal or revalidation under a memorandum of understanding entered into under sub. (2) (b) satisfies the requirements under the subpoena or warrant, the department of ~~workforce development~~ children and families shall immediately notify the licensing authority or licensing agency to issue or reinstate the individual's license as provided in the memorandum of understanding. If the individual held or applied for a credential granted by a credentialing board, the department of regulation and licensing shall, upon notice by the department of ~~workforce development~~ children and families, notify the credentialing board to grant or reinstate the individual's credential.

SECTION 1743. 49.857 (4) of the statutes is amended to read:

49.857 (4) Each licensing agency shall enter into a memorandum of understanding with the department of ~~workforce development~~ children and families under sub. (2) (b) and shall cooperate with the department of ~~workforce development~~ children and families in its administration of s. 49.22. The department of regulation and licensing shall enter into a memorandum of understanding with the department of ~~workforce development~~ children and families on behalf of a credentialing board with respect to a credential granted by the credentialing board.

SECTION 1744. 49.858 (1) of the statutes is renumbered 49.858 (1) (intro.) and amended to read:

49.858 (1) (intro.) In this section, "~~support~~":

(b) "Support" has the meaning given in s. 49.857 (1) (g).

SECTION 1745. 49.858 (1) (a) of the statutes is created to read:

49.858 (1) (a) "Department" means the department of children and families.

SECTION 1746. 49.858 (2) (intro.) of the statutes is amended to read:

49.858 (2) RULES. (intro.) For the procedures under this subchapter for the administrative enforcement of

support obligations, the department of ~~workforce development~~ shall promulgate rules related to all of the following:

SECTION 1747. 49.858 (3) of the statutes is amended to read:

49.858 (3) REVIEW OF CIRCUIT COURT COMMISSIONER DECISIONS. If a circuit court commissioner conducts a hearing in any administrative support enforcement proceeding under s. 49.852, 49.856 or 49.857, the department of ~~workforce development~~ or the obligor may, within 15 business days after the date that the circuit court commissioner makes his or her decision, request review of the decision by the court with jurisdiction over the matter.

SECTION 1748. 49.86 of the statutes is renumbered 49.86 (2) and amended to read:

49.86 (2) Withdrawal or disbursement of moneys deposited in a public depository, as defined in s. 34.01 (5), to the credit of the department of ~~workforce development~~ or any of its divisions or agencies shall be by check, share draft, or other draft signed by the secretary of ~~workforce development~~ or by one or more persons in the department of ~~workforce development~~ designated by written authorization of the secretary of ~~workforce development~~. Such checks, share drafts, and other drafts shall be signed personally or by use of a mechanical device adopted by the secretary of ~~workforce development~~ or his or her designees for affixing a facsimile signature. Any public depository shall be fully warranted and protected in making payment on any check, share draft, or other draft bearing such facsimile signature notwithstanding that the facsimile may have been placed thereon without the authority of the secretary of ~~workforce development~~ or his or her designees.

SECTION 1749. 49.86 (1) of the statutes is created to read:

49.86 (1) In this section:

(a) "Department" means the department of children and families.

(b) "Secretary" means the secretary of children and families.

SECTION 1750. 49.89 (2) of the statutes is amended to read:

49.89 (2) SUBROGATION. The department of health and family services, the department of ~~workforce development~~ children and families, a county, or an elected tribal governing body that provides any public assistance under this chapter or under s. 253.05 as a result of the occurrence of an injury, sickness, or death that creates a claim or cause of action, whether in tort or contract, on the part of a public assistance recipient or beneficiary or the estate of a recipient or beneficiary against a 3rd party, including an insurer, is subrogated to the rights of the recipient, beneficiary or estate and may make a claim or maintain an action or intervene in a claim or action by the recipient, beneficiary, or estate against the 3rd party.

Subrogation under this subsection because of the provision of medical assistance under subch. IV constitutes a lien, equal to the amount of the medical assistance provided as a result of the injury, sickness, or death that gave rise to the claim. The lien is on any payment resulting from a judgment or settlement that may be due the obligor. A lien under this subsection continues until it is released and discharged by the department of health and family services.

SECTION 1751. 49.89 (6) of the statutes is amended to read:

49.89 (6) DEPARTMENTS' DUTIES AND POWERS. The department of health and family services and the department of ~~workforce development~~ children and families shall enforce their rights under this section and may contract for the recovery of any claim or right of indemnity arising under this section.

SECTION 1752. 49.89 (7) (b) of the statutes is amended to read:

49.89 (7) (b) The incentive payment shall be an amount equal to 15% of the amount recovered because of benefits paid under s. 49.46, 49.465, 49.468 ~~or~~, 49.47, ~~or~~ 49.471. The incentive payment shall be taken from the federal share of the sum recovered as provided under 42 CFR 433.153 and 433.154.

SECTION 1753. 49.89 (7) (d) 2. of the statutes is amended to read:

49.89 (7) (d) 2. Any county or elected tribal governing body that has made a recovery under this section for which it is eligible to receive an incentive payment under par. (c) shall report such recovery to the department of ~~workforce development~~ children and families within 30 days after the end of the month in which the recovery is made in a manner specified by the department of ~~workforce development~~ children and families.

SECTION 1756. 49.90 (2) of the statutes is amended to read:

49.90 (2) Upon failure of these relatives to provide maintenance the authorities or board shall submit to the corporation counsel a report of its findings. Upon receipt of the report the corporation counsel shall, within 60 days, apply to the circuit court for the county in which the dependent person under sub. (1) (a) 1. or the child of a dependent person under sub. (1) (a) 2. resides for an order to compel the maintenance. Upon such an application the corporation counsel shall make a written report to the county department under s. 46.215, 46.22₁ or 46.23, with a copy to the chairperson of the county board of supervisors in a county with a single-county department or the county boards of supervisors in counties with a multi-county department, and to the department of health and family services or the department of ~~workforce development~~ children and families, whichever is appropriate.

SECTION 1757. 49.90 (2g) of the statutes is amended to read:

49.90 (2g) In addition to the remedy specified in sub. (2), upon failure of a grandparent to provide maintenance under sub. (1) (a) 2., another grandparent who is or may be required to provide maintenance under sub. (1) (a) 2., a child of a dependent minor or the child's parent may apply to the circuit court for the county in which the child resides for an order to compel the provision of maintenance. A county department under s. 46.215, 46.22₁ or 46.23, a county child support agency under s. 59.53 (5)₂, or the department of ~~workforce development~~ children and families may initiate an action to obtain maintenance of the child by the child's grandparent under sub. (1) (a) 2., regardless of whether the child receives public assistance.

SECTION 1758. 49.90 (4) of the statutes is amended to read:

49.90 (4) The circuit court shall in a summary way hear the allegations and proofs of the parties and by order require maintenance from these relatives, if they have sufficient ability, considering their own future maintenance and making reasonable allowance for the protection of the property and investments from which they derive their living and their care and protection in old age, in the following order: First the husband or wife; then the father and the mother; and then the grandparents in the instances in which sub. (1) (a) 2. applies. The order shall specify a sum which will be sufficient for the support of the dependent person under sub. (1) (a) 1. or the maintenance of a child of a dependent person under sub. (1) (a) 2., to be paid weekly or monthly, during a period fixed by the order or until the further order of the court. If the court is satisfied that any such relative is unable wholly to maintain the dependent person or the child, but is able to contribute to the person's support or the child's maintenance, the court may direct 2 or more of the relatives to maintain the person or the child and prescribe the proportion each shall contribute. If the court is satisfied that these relatives are unable together wholly to maintain the dependent person or the child, but are able to contribute to the person's support or the child's maintenance, the court shall direct a sum to be paid weekly or monthly by each relative in proportion to ability. Contributions directed by court order, if for less than full support, shall be paid to the department of health and family services ~~or~~ the department of children and families, whichever is appropriate, and distributed as required by state and federal law. An order under this subsection that relates to maintenance required under sub. (1) (a) 2. shall specifically assign responsibility for and direct the manner of payment of the child's health care expenses, subject to the limitations under subs. (1) (a) 2. and (11). Upon application of any party affected by the order and upon like notice and procedure, the court may modify such an order. Obedience to such an order may be enforced by proceedings for contempt.

SECTION 1759. 50.01 (1g) (b) of the statutes is amended to read:

50.01 (1g) (b) A facility or private home that provides care, treatment, and services only for victims of domestic abuse, as defined in s. 46.95 ~~49.165~~ (1) (a), and their children.

SECTION 1760. 50.02 (2) (d) of the statutes is renumbered 50.02 (2) (d) (intro.) and amended to read:

50.02 (2) (d) (intro.) The department shall promulgate rules that prescribe ~~the time periods and the methods of providing information specified in ss. 50.033 (2r) and (2s), 50.034 (5m) and (5n), 50.035 (4m) and (4n) and 50.04 (2g) (a) and (2h) (a).~~ all of the following:

SECTION 1761. 50.02 (2) (d) 1. of the statutes is created to read:

50.02 (2) (d) 1. The method by which community-based residential facilities shall make referrals to resource centers or county departments under s. 50.035 (4n) and the method by which residential care apartment complexes shall make referrals to resource centers under s. 50.034 (5n).

SECTION 1762. 50.02 (2) (d) 2. of the statutes is created to read:

50.02 (2) (d) 2. The time period for nursing homes to provide information to prospective residents under s. 50.04 (2g) (a) and the time period and method by which nursing homes shall make referrals to resource centers under s. 50.04 (2h) (a).

SECTION 1765. 50.033 (2r) of the statutes is repealed.

SECTION 1766. 50.033 (2s) of the statutes is repealed.

SECTION 1767. 50.033 (2t) of the statutes is repealed.

SECTION 1769. 50.034 (5m) of the statutes is amended to read:

50.034 (5m) PROVISION OF INFORMATION REQUIRED. Subject to sub. (5p), when a residential care apartment complex shall, within the time period after inquiry by first provides written material regarding the residential care apartment complex to a prospective resident that is prescribed by the department by rule, inform, the residential care apartment complex shall also provide the prospective resident of information specified by the department concerning the services of a resource center under s. 46.283, the family care benefit under s. 46.286, and the availability of a functional screening and a financial screen and cost-sharing screening to determine the prospective resident's eligibility for the family care benefit under s. 46.286 (1).

SECTION 1770. 50.034 (5n) (intro.) of the statutes is amended to read:

50.034 (5n) REQUIRED REFERRAL. (intro.) Subject to sub. (5p), when a residential care apartment complex shall, within the time period prescribed by the department by rule, refer to a resource center under s. 46.283 a person who is seeking admission, first provides written material regarding the residential care apartment complex to a prospective resident who is at least 65 years of

age or has developmental disability or a physical disability and whose disability or condition is expected to last at least 90 days, the residential care apartment complex shall refer the prospective resident to a resource center under s. 46.283, unless any of the following applies:

SECTION 1771. 50.034 (5n) (a) of the statutes is amended to read:

50.034 (5n) (a) For a person who ~~has received a screen for whom a screening for functional eligibility under s. 46.286 (1) (a) has been performed~~ within the previous 6 months, the referral under this subsection need not include performance of an additional functional ~~screen~~ screening under s. 46.283 (4) (g).

SECTION 1772. 50.034 (5n) (d) of the statutes is amended to read:

50.034 (5n) (d) For a person who seeks admission or is about to be admitted on a private pay basis and who waives the requirement for a financial ~~screen and cost-sharing screening~~ under s. 46.283 (4) (g), the referral under this subsection may not include performance of a financial ~~screen and cost-sharing screening~~ under s. 46.283 (4) (g), unless the person is expected to become eligible for medical assistance within 6 months.

SECTION 1773. 50.035 (4m) of the statutes is amended to read:

50.035 (4m) PROVISION OF INFORMATION REQUIRED. Subject to sub. (4p), when a community-based residential facility shall, within the time period after inquiry by first provides written material regarding the community-based residential facility to a prospective resident that is prescribed by the department by rule, inform, the community-based residential facility shall also provide the prospective resident of information specified by the department concerning the services of a resource center under s. 46.283, the family care benefit under s. 46.286, and the availability of a functional screening and a financial screen and cost-sharing screening to determine the prospective resident's eligibility for the family care benefit under s. 46.286 (1).

SECTION 1774. 50.035 (4n) (intro.) of the statutes is amended to read:

50.035 (4n) REQUIRED REFERRAL. (intro.) ~~Subject to sub. (4p), When a community-based residential facility shall, within the time period prescribed by the department by rule, refer to a resource center under s. 46.283 a person who is seeking admission, first provides written information regarding the community-based residential facility to a prospective resident who is at least 65 years of age or has developmental disability or a physical disability and whose disability or condition is expected to last at least 90 days, the community-based residential facility shall refer the individual to a resource center under s. 46.283 or, if the secretary has not certified under s. 46.281 (3) that a resource center is available in the area of the community-based residential facility to serve individuals in an eligibility group to which the prospective~~

resident belongs to the county department that administers a program under ss. 46.27 or 46.277, unless any of the following applies:

SECTION 1775. 50.035 (4n) (a) of the statutes is amended to read:

50.035 (4n) (a) For a person ~~who has received a screen for whom a screening~~ for whom a screening for functional eligibility under s. 46.286 (1) (a) has been performed within the previous 6 months, the referral under this subsection need not include performance of an additional functional ~~screen screening~~ under s. 46.283 (4) (g).

SECTION 1776. 50.035 (4n) (d) of the statutes is amended to read:

50.035 (4n) (d) For a person who seeks admission or is about to be admitted on a private pay basis and who waives the requirement for a financial ~~screen and cost-sharing screening~~ under s. 46.283 (4) (g), the referral under this subsection may not include performance of a financial ~~screen and cost-sharing screening~~ under s. 46.283 (4) (g), unless the person is expected to become eligible for medical assistance within 6 months.

SECTION 1777. 50.035 (4p) of the statutes is amended to read:

50.035 (4p) **APPLICABILITY.** ~~Subsections Subsection (4m) and (4n) apply~~ applies only if the secretary has certified under s. 46.281 (3) that a resource center is available for the community-based residential facility and for specified groups of eligible individuals that include those persons seeking admission to or the residents of the community-based residential facility.

SECTION 1779. 50.035 (7) of the statutes is repealed.

SECTION 1780. 50.035 (9) of the statutes is repealed.

SECTION 1782. 50.04 (2g) (a) of the statutes is amended to read:

50.04 (2g) (a) Subject to sub. (2i), a nursing home shall, within the time period after inquiry by a prospective resident that is prescribed by the department by rule, inform the prospective resident of the services of a resource center under s. 46.283, the family care benefit under s. 46.286, and the availability of a functional screening and a financial screen and cost-sharing screening to determine the prospective resident's eligibility for the family care benefit under s. 46.286 (1).

SECTION 1783. 50.04 (2h) (a) 1. of the statutes is amended to read:

50.04 (2h) (a) 1. For a person ~~who has received a screen for whom a screening~~ for whom a screening for functional eligibility under s. 46.286 (1) (a) has been performed within the previous 6 months, the referral under this paragraph need not include performance of an additional functional ~~screen screening~~ under s. 46.283 (4) (g).

SECTION 1784. 50.04 (2h) (a) 4. of the statutes is amended to read:

50.04 (2h) (a) 4. For a person who seeks admission or is about to be admitted on a private pay basis and who waives the requirement for a financial ~~screen and cost-~~

sharing screening under s. 46.283 (4) (g), the referral under this subsection may not include performance of a financial ~~screen and cost-sharing screening~~ under s. 46.283 (4) (g), unless the person is expected to become eligible for medical assistance within 6 months.

SECTION 1792. 50.06 (7) of the statutes is amended to read:

50.06 (7) An individual who consents to an admission under this section may request that an assessment be conducted for the incapacitated individual under the long-term support community options program under s. 46.27 (6) or, if the secretary has certified under s. 46.281 (3) that a resource center is available for the individual, a functional screening and a financial screen and cost-sharing screening to determine eligibility for the family care benefit under s. 46.286 (1). If admission is sought on behalf of the incapacitated individual or if the incapacitated individual is about to be admitted on a private pay basis, the individual who consents to the admission may waive the requirement for a financial ~~screen and cost-sharing screening~~ under s. 46.283 (4) (g), unless the incapacitated individual is expected to become eligible for medical assistance within 6 months.

SECTION 1799m. 50.135 (3) of the statutes is amended to read:

50.135 (3) **EXEMPTION.** The inpatient health care facilities under ss. 45.50, 48.62, 51.05, 51.06, 233.40, 233.41, ~~233.42~~ and 252.10 are exempt from this section.

SECTION 1800. 50.14 (2) (intro.) of the statutes is amended to read:

50.14 (2) (intro.) For the privilege of doing business in this state, there is imposed on all licensed beds of a facility an assessment ~~that may not exceed \$445 per calendar month per licensed bed of an intermediate care facility for the mentally retarded and an assessment that may not exceed \$75 in the following amount per calendar month per licensed bed of a nursing home.~~ the facility:

(2g) The assessment moneys collected under this section shall be deposited in ~~the general fund, except amounts in excess of \$13,800,000 shall be deposited in~~ the Medical Assistance trust fund.

(2r) In determining the number of licensed beds, all of the following apply:

SECTION 1801g. 50.14 (2) (a) of the statutes is renumbered 50.14 (2r) (a).

SECTION 1802. 50.14 (2) (am) of the statutes is created to read:

50.14 (2) (am) For nursing homes, an amount not to exceed \$75.

SECTION 1803m. 50.14 (2) (b) of the statutes is renumbered 50.14 (2r) (b).

SECTION 1804. 50.14 (2) (bm) of the statutes is created to read:

50.14 (2) (bm) For intermediate care facilities for the mentally retarded, an amount calculated by multiplying the projected annual gross revenues of all intermediate

care facilities for the mentally retarded in this state by 0.055, dividing the product by the number of licensed beds of intermediate care facilities in this state and dividing the quotient by 12.

SECTION 1805. 50.14 (2m) of the statutes is created to read:

50.14 (2m) Prior to each state fiscal year, the department shall calculate the amount of the assessment under sub. (2) (bm) that shall apply during the fiscal year. The department may reduce the assessment amount during a state fiscal year to avoid collecting for the fiscal year an amount in bed assessment receipts under sub. (2) (bm) that exceeds 5.5 percent of the aggregate gross revenues for intermediate care facilities for the mentally retarded for the fiscal year.

SECTION 1806. 50.36 (2) (c) of the statutes is repealed.

SECTION 1808. 50.38 of the statutes is repealed.

SECTION 1809. 50.49 (6m) (am) of the statutes is created to read:

50.49 (6m) (am) An entity with which a care management organization, as defined in s. 46.2805 (1), contracts for care management services under s. 46.284 (4) (d), for purposes of providing the contracted services.

SECTION 1810. 50.498 (1m) of the statutes is amended to read:

50.498 (1m) If an individual who applies for a certificate of approval, license or provisional license under sub. (1) does not have a social security number, the individual, as a condition of obtaining the certificate of approval, license or provisional license, shall submit a statement made or subscribed under oath or affirmation to the department that the applicant does not have a social security number. The form of the statement shall be prescribed by the department of ~~workforce development children and families~~. A certificate of approval, license or provisional license issued in reliance upon a false statement submitted under this subsection is invalid.

SECTION 1810r. 51.03 (6) of the statutes is created to read:

51.03 (6) The department shall issue a request for proposals to provide pharmacy management services for all state treatment facilities.

SECTION 1811. 51.032 (1m) of the statutes is amended to read:

51.032 (1m) If an individual who applies for a certification or approval under sub. (1) does not have a social security number, the individual, as a condition of obtaining the certification or approval, shall submit a statement made or subscribed under oath or affirmation to the department that the applicant does not have a social security number. The form of the statement shall be prescribed by the department of ~~workforce development children and families~~. A certification or approval issued in reliance upon a false statement submitted under this subsection is invalid.

SECTION 1812. 51.038 of the statutes is amended to read:

51.038 Outpatient mental health clinic certification. Except as provided in s. 51.032, if a facility that provides mental health services on an outpatient basis holds current accreditation from the council on accreditation of services for families and children, the department may accept evidence of this accreditation as equivalent to the standards established by the department, for the purpose of certifying the facility for the receipt of funds for services provided as a benefit to a medical assistance recipient under s. 49.46 (2) (b) 6. f. or 49.471 (11) (k), a community aids funding recipient under s. 51.423 (2) or as mandated coverage under s. 632.89.

SECTION 1813. 51.04 of the statutes is amended to read:

51.04 Treatment facility certification. Except as provided in s. 51.032, any treatment facility may apply to the department for certification of the facility for the receipt of funds for services provided as a benefit to a medical assistance recipient under s. 49.46 (2) (b) 6. f. or 49.471 (11) (k) or to a community aids funding recipient under s. 51.423 (2) or provided as mandated coverage under s. 632.89. The department shall annually charge a fee for each certification.

SECTION 1814. 51.15 (9) of the statutes is amended to read:

51.15 (9) NOTICE OF RIGHTS. At the time of detention the individual shall be informed by the director of the facility or such person's designee, both orally and in writing, of his or her right to contact an attorney and a member of his or her immediate family, the right to have an attorney provided at public expense, as provided under s. 967.06 and ch. 977, ~~if the individual is a child or is indigent, 51.60, and~~ the right to remain silent and that the individual's statements may be used as a basis for commitment. The individual shall also be provided with a copy of the statement of emergency detention.

SECTION 1815. 51.20 (3) of the statutes is amended to read:

51.20 (3) LEGAL COUNSEL. At the time of the filing of the petition the court shall assure that the subject individual is represented by adversary counsel. ~~If the individual claims or appears to be indigent, the court shall refer the person to the authority for indigency determinations specified under s. 977.07 (1). If the individual is a child, the court shall refer that child by referring the individual~~ to the state public defender, who shall appoint counsel for the ~~child individual~~ without a determination of indigency, as provided in s. 48.23 (4) 51.60.

SECTION 1816. 51.20 (18) (c) of the statutes is amended to read:

51.20 (18) (c) Expenses of the proceedings from the presentation of the statement of emergency detention or petition for commitment to the conclusion of the proceeding shall be allowed by the court and paid by the

county from which the subject individual is detained, committed, or released, in the manner that the expenses of a criminal prosecution are paid, as provided in s. 59.64 (1). ~~Payment of attorney fees for appointed attorneys in the case of children and indigents shall be in accordance with ch. 977.~~

SECTION 1817. 51.30 (4) (b) 27. of the statutes is amended to read:

51.30 (4) (b) 27. For the purpose of entering information concerning the subject individual into the statewide automated child welfare information system established under s. 46.03 ~~48.47~~ (7g).

SECTION 1818. 51.35 (1) (e) 1. of the statutes is amended to read:

51.35 (1) (e) 1. Whenever any transfer between different treatment facilities results in a greater restriction of personal freedom for the patient and whenever the patient is transferred from outpatient to inpatient status, the department or the county department specified under par. (a) shall inform the patient both orally and in writing of his or her right to contact an attorney and a member of his or her immediate family, the right to have counsel provided at public expense, as provided under s. ~~967.06~~ and ~~ch. 977~~, if the patient is a child or is indigent 51.60, and the right to petition a court in the county in which the patient is located or the committing court for a review of the transfer.

SECTION 1819. 51.35 (1) (e) 2. c. of the statutes is amended to read:

51.35 (1) (e) 2. c. The patient's right to have counsel provided at public expense, as provided under s. ~~967.06~~ and ~~ch. 977~~, if the patient is a child or is indigent 51.60.

SECTION 1819m. 51.42 (3) (ar) 4. b. of the statutes is amended to read:

51.42 (3) (ar) 4. b. Comprehensive diagnostic and evaluation services, including assessment as specified under ss. 114.09 (2) (bm), 343.30 (1q) and 343.305 (10) and assessments under ss. 48.295 (1) and 938.295 (1).

SECTION 1820. 51.42 (3) (as) 1. of the statutes is amended to read:

51.42 (3) (as) 1. A county department of community programs shall authorize all care of any patient in a state, local, or private facility under a contractual agreement between the county department of community programs and the facility, unless the county department of community programs governs the facility. The need for inpatient care shall be determined by the program director or designee in consultation with and upon the recommendation of a licensed physician trained in psychiatry and employed by the county department of community programs or its contract agency. In cases of emergency, a facility under contract with any county department of community programs shall charge the county department of community programs having jurisdiction in the county where the patient is found. The county department of community programs shall reimburse the facility for the

actual cost of all authorized care and services less applicable collections under s. 46.036, unless the department of health and family services determines that a charge is administratively infeasible, or unless the department of health and family services, after individual review, determines that the charge is not attributable to the cost of basic care and services. Except as provided in subd. 1m., a county department of community programs may not reimburse any state institution or receive credit for collections for care received ~~therein in a state institution~~ by nonresidents of this state, interstate compact clients, transfers under s. 51.35 (3), and transfers from Wisconsin state prisons under s. 51.37 (5) (a), commitments under s. 975.01, 1977 stats., or s. 975.02, 1977 stats., or s. 971.14, 971.17 or 975.06 or admissions under s. 975.17, 1977 stats., or children placed in the guardianship of the department of health and family services children and families under s. 48.427 or 48.43 or under the supervision of the department of corrections under s. 938.183 or 938.355. The exclusionary provisions of s. 46.03 (18) do not apply to direct and indirect costs ~~which~~ that are attributable to care and treatment of the client.

SECTION 1821. 51.42 (3) (e) of the statutes is amended to read:

51.42 (3) (e) *Exchange of information.* Notwithstanding ss. 46.2895 (9), 48.78 (2) (a), 49.45 (4), 49.83, 51.30, 51.45 (14) (a), 55.22 (3), 146.82, 252.11 (7), 253.07 (3) (c) and 938.78 (2) (a), any subunit of a county department of community programs or tribal agency acting under this section may exchange confidential information about a client, without the informed consent of the client, with any other subunit of the same county department of community programs or tribal agency, with a resource center, a care management organization, or a family long-term care district, or with any person providing services to the client under a purchase of services contract with the county department of community programs or tribal agency or with a resource center, care management organization, or family long-term care district, if necessary to enable an employee or service provider to perform his or her duties, or to enable the county department of community programs or tribal agency to coordinate the delivery of services to the client. Any agency releasing information under this paragraph shall document that a request was received and what information was provided.

SECTION 1821m. 51.423 (2) of the statutes is amended to read:

51.423 (2) From the appropriations under s. 20.435 (7) (b) and (o), the department shall distribute the funding for services provided or purchased by county departments under s. 46.23, 51.42, or 51.437 to such county departments as provided under s. 46.40. County matching funds are required for the distributions under s. 46.40 (2) and (9) (b). Each county's required match for the distributions under s. 46.40 (2) for a year equals 9.89% of the

total of the county's distributions under s. 46.40 (2) for that year for which matching funds are required plus the amount the county was required by s. 46.26 (2) (c), 1985 stats., to spend for juvenile delinquency-related services from its distribution for 1987. Each county's required match for the distribution under s. 46.40 (9) (b) for a year equals 9.89% of that county's amounts described in s. 46.40 (9) (a) ~~(ar)~~ (intro.) for that year. Matching funds may be from county tax levies, federal and state revenue sharing funds, or private donations to the counties that meet the requirements specified in sub. (5). Private donations may not exceed 25% of the total county match. If the county match is less than the amount required to generate the full amount of state and federal funds distributed for this period, the decrease in the amount of state and federal funds equals the difference between the required and the actual amount of county matching funds.

SECTION 1822. 51.437 (4r) (b) of the statutes is amended to read:

51.437 (4r) (b) Notwithstanding ss. 46.2895 (9), 48.78 (2) (a), 49.45 (4), 49.83, 51.30, 51.45 (14) (a), 55.22 (3), 146.82, 252.11 (7), 253.07 (3) (c) and 938.78 (2) (a), any subunit of a county department of developmental disabilities services or tribal agency acting under this section may exchange confidential information about a client, without the informed consent of the client, with any other subunit of the same county department of developmental disabilities services or tribal agency, with a resource center, a care management organization, or a family long-term care district, or with any person providing services to the client under a purchase of services contract with the county department of developmental disabilities services or tribal agency or with a resource center, a care management organization, or a family long-term care district, if necessary to enable an employee or service provider to perform his or her duties, or to enable the county department of developmental disabilities services or tribal agency to coordinate the delivery of services to the client. Any agency releasing information under this paragraph shall document that a request was received and what information was provided.

SECTION 1823. 51.437 (4rm) (a) of the statutes is amended to read:

51.437 (4rm) (a) A county department of developmental disabilities services shall authorize all care of any patient in a state, local, or private facility under a contractual agreement between the county department of developmental disabilities services and the facility, unless the county department of developmental disabilities services governs the facility. The need for inpatient care shall be determined by the program director or designee in consultation with and upon the recommendation of a licensed physician trained in psychiatry and employed by the county department of developmental disabilities services or its contract agency prior to the admission of a

patient to the facility except in the case of emergency services. In cases of emergency, a facility under contract with any county department of developmental disabilities services shall charge the county department of developmental disabilities services having jurisdiction in the county where the individual receiving care is found. The county department of developmental disabilities services shall reimburse the facility, except as provided under par. (c), for the actual cost of all authorized care and services less applicable collections under s. 46.036, unless the department of health and family services determines that a charge is administratively infeasible, or unless the department of health and family services, after individual review, determines that the charge is not attributable to the cost of basic care and services. The exclusionary provisions of s. 46.03 (18) do not apply to direct and indirect costs which are attributable to care and treatment of the client. County departments of developmental disabilities services may not reimburse any state institution or receive credit for collections for care received ~~therein~~ in a state institution by nonresidents of this state, interstate compact clients, transfers under s. 51.35 (3) (a), commitments under s. 975.01, 1977 stats., or s. 975.02, 1977 stats., or s. 971.14, 971.17 or 975.06, admissions under s. 975.17, 1977 stats., children placed in the guardianship of the department of ~~health and family services~~ children and families under s. 48.427 or 48.43 or juveniles under the supervision of the department of corrections under s. 938.183 or 938.355.

SECTION 1824b. 51.437 (14) (i) of the statutes is created to read:

51.437 (14) (i) Ensure that the matching-funds requirement for the state developmental disabilities councils grant, as received from the federal department of health and human services, is met by reporting to the federal department of health and human services expenditures made for the provision of developmental disabilities services under the basic county allocation distributed under s. 46.40 (2).

SECTION 1827. 51.45 (12) (b) (intro.), 1. and 3. of the statutes are consolidated, renumbered 51.45 (12) (b) and amended to read:

51.45 (12) (b) The physician, spouse, guardian, or a relative of the person sought to be committed, or any other responsible person, may petition a circuit court commissioner or the circuit court of the county in which the person sought to be committed resides or is present for commitment under this subsection. The petition shall: ~~1. State state~~ facts to support the need for emergency treatment; ~~3. Be and be~~ supported by one or more affidavits ~~which that~~ aver with particularity the factual basis for the allegations contained in the petition.

SECTION 1828. 51.45 (12) (b) 2. of the statutes is repealed.

SECTION 1829. 51.45 (12) (c) 2. of the statutes is amended to read:

51.45 (12) (c) 2. Assure that the person sought to be committed is represented by counsel ~~and, if the person claims or appears to be indigent, refer the person to the authority for indigency determinations specified under s. 977.07 (1) or, if the person is a child, refer that child by~~ referring the person to the state public defender, who shall appoint counsel for the ~~child~~ person without a determination of indigency, as provided in s. 48.23 (4) 51.60.

SECTION 1830. 51.45 (13) (b) 2. of the statutes is amended to read:

51.45 (13) (b) 2. Assure that the person is represented by counsel ~~and, if the person claims or appears to be indigent, refer the person to the authority for indigency determinations specified under s. 977.07 (1) or, if the person is a child, refer that child by~~ referring the person to the state public defender, who shall appoint counsel for the ~~child~~ person without a determination of indigency, as provided in s. 48.23 (4) 51.60. The person shall be represented by counsel at the preliminary hearing under par. (d). The person may, with the approval of the court, waive his or her right to representation by counsel at the full hearing under par. (f).

SECTION 1831. 51.45 (13) (d) of the statutes is amended to read:

51.45 (13) (d) Whenever it is desired to involuntarily commit a person, a preliminary hearing shall be held under this paragraph. The purpose of the preliminary hearing shall be to determine if there is probable cause for believing that the allegations of the petition under par. (a) are true. The court shall assure that the person shall be represented by counsel at the preliminary hearing and, if the person is a child or is indigent, by referring the person to the state public defender, who shall appoint counsel shall timely be appointed at public expense, as provided in s. 967.06 and ch. 977 for the person without a determination of indigency, as provided in s. 51.60. Counsel shall have access to all reports and records, psychiatric and otherwise, which have been made prior to the preliminary hearing. The person shall be present at the preliminary hearing and shall be afforded a meaningful opportunity to be heard. Upon failure to make a finding of probable cause under this paragraph, the court shall dismiss the petition and discharge the person from the custody of the county department.

SECTION 1832. 51.45 (13) (j) of the statutes is amended to read:

51.45 (13) (j) Upon the filing of a petition for recommitment under par. (h), the court shall fix a date for a recommitment hearing within 10 days, and assure that the person sought to be recommitted is represented by counsel ~~and, if the person is indigent, appoint by referring the person to the state public defender, who shall appoint counsel for him or her, unless waived for the person without a determination of indigency, as provided in s. 51.60.~~ The provisions of par. (e) relating to notice and to access to records, names of witnesses, and summaries of their

testimony shall apply to recommitment hearings under this paragraph. At the recommitment hearing, the court shall proceed as provided under pars. (f) and (g).

SECTION 1833. 51.45 (16) (c) of the statutes is repealed.

SECTION 1834. 51.60 of the statutes is created to read:

51.60 Appointment of counsel. (1) ADULTS. (a) In any situation under this chapter in which an adult individual has a right to be represented by counsel, the individual shall be referred as soon as practicable to the state public defender, who shall appoint counsel for the individual under s. 977.08 without a determination of indigency.

(b) Except as provided in s. 51.45 (13) (b) 2., par. (a) does not apply if the individual knowingly and voluntarily waives counsel.

(2) MINORS. In any situation under this chapter in which a minor has a right to be represented by counsel, counsel for the minor shall be appointed as provided in s. 48.23 (4).

(3) RETAINED COUNSEL. Notwithstanding subs. (1) and (2), an individual subject to proceedings under this chapter is entitled to retain counsel of his or her own choosing at his or her own expense.

SECTION 1835. 51.605 of the statutes is created to read:

51.605 Reimbursement for counsel provided by the state. (1) INQUIRY. At or after the conclusion of a proceeding under this chapter in which the state public defender has provided counsel for an adult individual, the court may inquire as to the individual's ability to reimburse the state for the costs of representation. If the court determines that the individual is able to make reimbursement for all or part of the costs of representation, the court may order the individual to reimburse the state an amount not to exceed the maximum amount established by the public defender board under s. 977.075 (4). Upon the court's request, the state public defender shall conduct a determination of indigency under s. 977.07 and report the results of the determination to the court.

(2) PAYMENT. Reimbursement ordered under this section shall be made to the clerk of courts of the county where the proceedings took place. The clerk of courts shall transmit payments under this section to the county treasurer, who shall deposit 25 percent of the payment amount in the county treasury and transmit the remainder to the secretary of administration. Payments transmitted to the secretary of administration shall be deposited in the general fund and credited to the appropriation account under s. 20.550 (1) (L).

(3) REPORT. By January 31st of each year, the clerk of courts for each county shall report to the state public defender the total amount of reimbursements ordered under sub. (1) in the previous calendar year and the total amount of reimbursements paid to the clerk under sub. (2) in the previous year.

SECTION 1835c. 51.62 (3m) of the statutes is amended to read:

51.62 (3m) FUNDING. From the appropriation under s. 20.435 (7) (md), the department ~~may not~~ shall distribute ~~more than~~ \$75,000 in each fiscal year to the protection and advocacy agency for performance of community mental health protection and advocacy services.

SECTION 1836. 55.10 (4) (a) of the statutes is amended to read:

55.10 (4) (a) ~~Counsel; costs.~~ The individual sought to be protected has the right to counsel whether or not the individual is present at the hearing on the petition. The court shall require representation by full legal counsel whenever the petition alleges that the individual is not competent to refuse psychotropic medication under s. 55.14, the individual sought to be protected requested such representation at least 72 hours before the hearing, the guardian ad litem or any other person states that the individual sought to be protected is opposed to the petition, or the court determines that the interests of justice require it. If the individual sought to be protected or any other person on his or her behalf requests but is unable to obtain legal counsel, the court shall ~~appoint~~ refer the individual to the state public defender as provided under s. 55.105 for appointment of legal counsel. ~~Counsel shall be provided at public expense, as provided under s. 967.06 and ch. 977, if the individual is indigent. If the individual sought to be protected is an adult who is indigent, and if counsel was not appointed under s. 977.08, the county in which the hearing is held is liable for any fees due the individual's legal counsel.~~ If the individual sought to be protected is represented by counsel appointed under s. 977.08 in a proceeding for the appointment of a guardian under ~~s. 880.33~~ ch. 54, the court shall order the counsel appointed under s. 977.08 to represent under this section the individual sought to be protected.

SECTION 1837. 55.105 of the statutes is created to read:

55.105 Appointment of counsel. (1) In any situation under this chapter in which an adult individual has a right to be represented by legal counsel, the individual shall be referred as soon as practicable to the state public defender, who shall appoint counsel for the individual under s. 977.08 without a determination of indigency.

(2) In any situation under this chapter in which a minor has a right to be represented by legal counsel, legal counsel for the minor shall be appointed as provided in s. 48.23 (4).

(3) Notwithstanding subs. (1) and (2), an individual subject to proceedings under this chapter is entitled to retain counsel of his or her own choosing at his or her own expense.

SECTION 1838. 55.107 of the statutes is created to read:

55.107 Reimbursement of counsel provided by the state. (1) At or after the conclusion of a proceeding under this chapter in which the state public defender has provided legal counsel for an adult individual, the court may inquire as to the individual's ability to reimburse the state for the costs of representation. If the court determines that the individual is able to make reimbursement for all or part of the costs of representation, the court may order the individual to reimburse the state an amount not to exceed the maximum amount established by the public defender board under s. 977.075 (4). Upon the court's request, the state public defender shall conduct a determination of indigency under s. 977.07 and report the results of the determination to the court.

(2) Reimbursement ordered under this section shall be made to the clerk of courts of the county where the proceedings took place. The clerk of courts shall transmit payments under this section to the county treasurer, who shall deposit 25 percent of the payment amount in the county treasury and transmit the remainder to the secretary of administration. Payments transmitted to the secretary of administration shall be deposited in the general fund and credited to the appropriation account under s. 20.550 (1) (L).

(3) By January 31st of each year, the clerk of courts for each county shall report to the state public defender the total amount of reimbursements ordered under sub. (1) in the previous calendar year and the total amount of reimbursements paid to the clerk under sub. (2) in the previous year.

SECTION 1839. 55.135 (1) of the statutes is amended to read:

55.135 (1) If, ~~upon a credible report to or~~ from personal observation of, or a reliable report made by a person who identifies himself or herself to, a sheriff, police officer, fire fighter, guardian, if any, or authorized representative of a county department or an agency with which it contracts under s. 55.02 (2), it appears probable that an individual is so totally incapable of providing for his or her own care or custody as to create a substantial risk of serious physical harm to himself or herself or others as a result of developmental disabilities, degenerative brain disorder, serious and persistent mental illness, or other like incapacities if not immediately placed, the individual ~~under this paragraph who received the credible report or~~ who personally made the observation or to whom the report is made may take into custody and transport the individual to an appropriate medical or protective placement facility. The person making emergency protective placement shall prepare a statement at the time of detention providing specific factual information concerning the person's observations or reports made to the person and the basis for emergency placement. The statement shall be filed with the director of the facility and with any petition under s. 55.075. At the time of emergency pro-

tective placement the individual shall be informed by the director of the facility or the director's designee, orally and in writing, of his or her right to contact an attorney and a member of his or her immediate family and the right to have an attorney provided at public expense, as provided under s. 967.06 and ch. 977, if the individual is a minor or is indigent s. 55.105. The director or designee shall also provide the individual with a copy of the statement by the person making emergency protective placement.

SECTION 1840. 55.14 (7) of the statutes is amended to read:

55.14 (7) Upon the filing of a petition under this section, the court shall ~~appoint~~ make a referral for appointment of legal counsel as provided under s. 55.105. A petition under this section shall be heard ~~under s. 55.10 (4) (a) s. 55.06~~ within 30 days after it is filed.

SECTION 1841. 55.15 (7) (cm) of the statutes is amended to read:

55.15 (7) (cm) The court shall ~~appoint counsel for refer~~ the individual under protective placement for appointment of legal counsel as provided under s. 55.105 if the individual, the individual's guardian ad litem, or anyone on the individual's behalf requests that counsel be appointed for the individual.

SECTION 1842. 55.18 (3) (c) (intro.) of the statutes is amended to read:

55.18 (3) (c) (intro.) The court shall ~~order legal counsel for refer~~ an individual ~~and, if the individual appears to be indigent, refer him or her to the authority for indigency determinations under s. 977.07 (1) for appointment of legal counsel under s. 55.105~~ if any of the following apply:

SECTION 1843. 55.19 (3) (c) (intro.) of the statutes is amended to read:

55.19 (3) (c) (intro.) The court shall ~~order legal counsel for refer~~ an individual ~~and, if the individual appears to be indigent, refer him or her to the authority for indigency determinations under s. 977.07 (1) for appointment of legal counsel under s. 55.105~~ if any of the following apply:

SECTION 1844. 59.22 (2) (c) 2. of the statutes is amended to read:

59.22 (2) (c) 2. No action of the board may be contrary to or in derogation of the rules of the department of ~~workforce development children and families~~ under s. 49.78 (4) to (7) relating to employees administering old-age assistance, aid to families with dependent children, aid to the blind, or aid to totally and permanently disabled persons or ss. 63.01 to 63.17.

SECTION 1845. 59.40 (2) (p) of the statutes is amended to read:

59.40 (2) (p) Cooperate with the department of ~~workforce development children and families~~ with respect to the child and spousal support and establishment of paternity and medical support liability program under ss.

49.22 and 59.53 (5), and provide that department with any information from court records which it requires to administer that program.

SECTION 1846. 59.52 (4) (a) 18. of the statutes is amended to read:

59.52 (4) (a) 18. Case records and other record material of all public assistance that are kept as required under ch. 49, if no payments have been made for at least 3 years and if a face sheet or similar record of each case and a financial record of all payments for each aid account are preserved in accordance with rules adopted by the department of health and family services or by the department of ~~workforce development children and families~~. If the department of health and family services or the department of ~~workforce development children and families~~ has preserved such case records and other record material on computer disc or tape or similar device, a county may destroy the original records and record material under rules adopted by the department that has preserved those case records or other record material.

SECTION 1847. 59.53 (3) of the statutes is amended to read:

59.53 (3) COMMUNITY ACTION AGENCIES. The board may appropriate funds for promoting and assisting any community action agency under s. 46.30 ~~49.265~~.

SECTION 1848. 59.53 (5) (a) of the statutes is amended to read:

59.53 (5) (a) The board shall contract with the department of ~~workforce development children and families~~ to implement and administer the child and spousal support and establishment of paternity and the medical support liability programs provided for by Title IV of the federal social security act. The board may designate by board resolution any office, officer, board, department, or agency, except the clerk of circuit court, as the county child support agency. The board or county child support agency shall implement and administer the programs in accordance with the contract with the department of ~~workforce development children and families~~. The attorneys responsible for support enforcement under sub. (6) (a), circuit court commissioners, and all other county officials shall cooperate with the county and the department of ~~workforce development children and families~~ as necessary to provide the services required under the programs. The county shall charge the fee established by the department of ~~workforce development children and families~~ under s. 49.22 for services provided under this paragraph to persons not receiving benefits under s. 49.148 or 49.155 or assistance under s. 46.261 ~~48.645~~, 49.19, or 49.47.

SECTION 1849. 59.53 (5) (a) of the statutes, as affected by 2007 Wisconsin Act (this act), is amended to read:

59.53 (5) (a) The board shall contract with the department of children and families to implement and administer the child and spousal support and establishment of

paternity and the medical support liability programs provided for by Title IV of the federal social security act. The board may designate by board resolution any office, officer, board, department or agency, except the clerk of circuit court, as the county child support agency. The board or county child support agency shall implement and administer the programs in accordance with the contract with the department of children and families. The attorneys responsible for support enforcement under sub. (6) (a), circuit court commissioners and all other county officials shall cooperate with the county and the department of children and families as necessary to provide the services required under the programs. The county shall charge the fee established by the department of children and families under s. 49.22 for services provided under this paragraph to persons not receiving benefits under s. 49.148 or 49.155 or assistance under s. 48.645, 49.19, or 49.46, 49.465, 49.47, 49.471, or 49.472.

SECTION 1850. 59.53 (5) (b) of the statutes is amended to read:

59.53 (5) (b) The county child support agency under par. (a) shall electronically enter into the statewide data system related to child and spousal support payments that is operated by the department of ~~workforce development~~ children and families the terms of any order made or judgment granted in the circuit court of the county requiring payments under s. 948.22 (7) or ch. 767 or 769 that are directed under s. 767.57 (1) to be paid to the department of ~~workforce development~~ children and families or its designee. The county child support agency shall enter the terms of any such order or judgment within the time required by federal law and shall enter revisions ordered by the court to any order or judgment the terms of which are maintained on the data system.

SECTION 1851c. 59.58 (6) (cg) 3. of the statutes is created to read:

59.58 (6) (cg) 3. The authority may not use any revenues received under subd. 1. for lobbying activities or to contract for lobbying services.

SECTION 1852. 59.69 (15) (intro.) of the statutes is amended to read:

59.69 (15) COMMUNITY AND OTHER LIVING ARRANGEMENTS. (intro.) For purposes of this section, the location of a community living arrangement for adults, as defined in s. 46.03 (22), a community living arrangement for children, as defined in s. 48.743 (1), a foster home, as defined in s. 48.02 (6), a treatment foster home, as defined in s. 48.02 (17q), or an adult family home, as defined in s. 50.01 (1), in any municipality, shall be subject to the following criteria:

SECTION 1853. 59.69 (15) (c) of the statutes is amended to read:

59.69 (15) (c) ~~Where~~ If the community living arrangement has capacity for 8 or fewer persons being served by the program, meets the criteria listed in pars. (a) and (b), and is licensed, operated, or permitted under the

authority of the department of health and family services or the department of children and families, that facility is entitled to locate in any residential zone, without being required to obtain special zoning permission except as provided in par. (i).

SECTION 1854. 59.69 (15) (d) of the statutes is amended to read:

59.69 (15) (d) ~~Where~~ If the community living arrangement has capacity for 9 to 15 persons being served by the program, meets the criteria listed in pars. (a) and (b), and is licensed, or operated, or permitted under the authority of the department of health and family services or the department of children and families, the facility is entitled to locate in any residential area except areas zoned exclusively for single-family or 2-family residences, except as provided in par. (i), but is entitled to apply for special zoning permission to locate in those areas. The municipality may grant special zoning permission at its discretion and shall make a procedure available to enable such facilities to request such permission.

SECTION 1855. 59.69 (15) (e) of the statutes is amended to read:

59.69 (15) (e) ~~Where~~ If the community living arrangement has capacity for serving 16 or more persons, meets the criteria listed in pars. (a) and (b), and is licensed, operated, or permitted under the authority of the department of health and family services or the department of children and families, that facility is entitled to apply for special zoning permission to locate in areas zoned for residential use. The municipality may grant special zoning permission at its discretion and shall make a procedure available to enable such facilities to request such permission.

SECTION 1856. 59.69 (15) (f) of the statutes is amended to read:

59.69 (15) (f) The department of health and family services shall designate a single subunit within ~~the~~ that department to maintain appropriate records indicating the location and the capacity of each community living arrangement for adults, and the information shall be available to the public. The department of children and families shall designate a single subunit within that department to maintain appropriate records indicating the location and the capacity of each community living arrangement for children, and the information shall be available to the public.

SECTION 1857. 59.69 (15) (h) of the statutes is amended to read:

59.69 (15) (h) The attorney general shall take action, upon the request of the department of health and family services or the department of children and families, to enforce compliance with this subsection.

SECTION 1860m. 60.37 (4) (a) of the statutes is amended to read:

60.37 (4) (a) An elected town officer, other than a town clerk, a town treasurer, or an officer serving in a

combined office of town clerk and town treasurer, who also serves as a town employee may be paid an hourly wage for serving as a town employee, not exceeding a total of \$5,000 each year. An elected town officer, who is a town clerk, a town treasurer, or an officer serving in a combined office of town clerk and town treasurer, who also serves as a town employee may be paid an hourly wage for serving as a town employee, not exceeding a total of \$15,000 each year. Amounts that are paid under this paragraph may be paid in addition to any amount that an individual receives under s. 60.32 or as a volunteer fire fighter, emergency medical technician, or first responder under s. 66.0501 (4). The \$5,000 maximum in this paragraph includes amounts paid to a town board supervisor who is acting as superintendent of highways under s. 82.03 (1).

SECTION 1861. 60.63 (intro.) of the statutes is amended to read:

60.63 Community and other living arrangements. (intro.) For purposes of s. 60.61, the location of a community living arrangement for adults, as defined in s. 46.03 (22), a community living arrangement for children, as defined in s. 48.743 (1), a foster home, as defined in s. 48.02 (6), a treatment foster home, as defined in s. 48.02 (17q), or an adult family home, as defined in s. 50.01 (1), in any town shall be subject to the following criteria:

SECTION 1862. 60.63 (4) of the statutes is amended to read:

60.63 (4) If the community living arrangement has capacity for 8 or fewer persons being served by the program, meets the criteria listed in subs. (1) and (2), and is licensed, operated, or permitted under the authority of the department of health and family services or the department of children and families, the community living arrangement is entitled to locate in any residential zone, without being required to obtain special zoning permission except as provided under sub. (10).

SECTION 1863. 60.63 (5) of the statutes is amended to read:

60.63 (5) In all cases where the community living arrangement has capacity for 9 to 15 persons being served by the program, meets the criteria listed in subs. (1) and (2), and is licensed, operated, or permitted under the authority of the department of health and family services or the department of children and families, that facility is entitled to locate in any residential area except areas zoned exclusively for single-family or 2-family residences except as provided in sub. (10), but is entitled to apply for special zoning permission to locate in those areas. The town may grant such special zoning permission at its discretion and shall make a procedure available to enable such facilities to request such permission.

SECTION 1864. 60.63 (6) of the statutes is amended to read:

60.63 (6) In all cases where the community living arrangement has capacity for serving 16 or more persons,

meets the criteria listed in subs. (1) and (2), and is licensed, operated, or permitted under the authority of the department of health and family services or the department of children and families, that facility is entitled to apply for special zoning permission to locate in areas zoned for residential use. The town may grant such special zoning permission at its discretion and shall make a procedure available to enable such facilities to request such permission.

SECTION 1865. 60.63 (7) of the statutes is amended to read:

60.63 (7) The department of health and family services shall designate a single subunit within ~~the~~ that department to maintain appropriate records indicating the location and the capacity of each community living arrangement for adults, and such information shall be available to the public. The department of children and families shall designate a single subunit within that department to maintain appropriate records indicating the location and the capacity of each community living arrangement for children, and such information shall be available to the public.

SECTION 1866. 60.63 (9) of the statutes is amended to read:

60.63 (9) The attorney general shall take all necessary action, upon the request of the department of health and family services or the department of children and families, to enforce compliance with this section.

SECTION 1867. 62.13 (5) (i) of the statutes is amended to read:

62.13 (5) (i) Any person suspended, reduced, suspended and reduced, or removed by the board may appeal from the order of the board to the circuit court by serving written notice of the appeal on the secretary of the board within 10 days after the order is filed. Within 5 days after receiving written notice of the appeal, the board shall certify to the clerk of the circuit court the record of the proceedings, including all documents, testimony and minutes. The action shall then be at issue and shall have precedence over any other cause of a different nature pending in the court, which shall always be open to the trial thereof. The court shall upon application of the accused or of the board fix a date of trial, which shall not be later than 15 days after such application except by agreement. The trial shall be by the court and upon the return of the board, except that the court may require further return or the taking and return of further evidence by the board. The question to be determined by the court shall be: Upon the evidence is there just cause, as described under par. (em), to sustain the charges against the accused? No costs shall be allowed either party and the clerk's fees shall be paid by the city. If the order of the board is reversed, the accused shall be forthwith reinstated and entitled to pay as though in continuous service. If the order of the board relating to a police officer is sustained it shall be final and conclusive.

SECTION 1868. 62.23 (7) (i) (intro.) of the statutes is amended to read:

62.23 (7) (i) *Community and other living arrangements.* (intro.) For purposes of this section, the location of a community living arrangement for adults, as defined in s. 46.03 (22), a community living arrangement for children, as defined in s. 48.743 (1), a foster home, as defined in s. 48.02 (6), a treatment foster home, as defined in s. 48.02 (17q), or an adult family home, as defined in s. 50.01 (1), in any city shall be subject to the following criteria:

SECTION 1869. 62.23 (7) (i) 3. of the statutes is amended to read:

62.23 (7) (i) 3. In all cases where the community living arrangement has capacity for 8 or fewer persons being served by the program, meets the criteria listed in subds. 1. and 2., and is licensed, operated, or permitted under the authority of the department of health and family services or the department of children and families, that facility is entitled to locate in any residential zone, without being required to obtain special zoning permission except as provided in subd. 9.

SECTION 1870. 62.23 (7) (i) 4. of the statutes is amended to read:

62.23 (7) (i) 4. In all cases where the community living arrangement has capacity for 9 to 15 persons being served by the program, meets the criteria listed in subds. 1. and 2., and is licensed, operated, or permitted under the authority of the department of health and family services or the department of children and families, that facility is entitled to locate in any residential area except areas zoned exclusively for single-family or 2-family residences except as provided in subd. 9., but is entitled to apply for special zoning permission to locate in those areas. The city may grant such special zoning permission at its discretion and shall make a procedure available to enable such facilities to request such permission.

SECTION 1871. 62.23 (7) (i) 5. of the statutes is amended to read:

62.23 (7) (i) 5. In all cases where the community living arrangement has capacity for serving 16 or more persons, meets the criteria listed in subds. 1. and 2., and is licensed, operated, or permitted under the authority of the department of health and family services or the department of children and families, that facility is entitled to apply for special zoning permission to locate in areas zoned for residential use. The city may grant such special zoning permission at its discretion and shall make a procedure available to enable such facilities to request such permission.

SECTION 1872. 62.23 (7) (i) 6. of the statutes is amended to read:

62.23 (7) (i) 6. The department of health and family services shall designate a single subunit within ~~the~~ that department to maintain appropriate records indicating the location and number of persons served by each com-

munity living arrangement for adults, and such information shall be available to the public. The department of children and families shall designate a single subunit within that department to maintain appropriate records indicating the location and number of persons served by each community living arrangement for children, and such information shall be available to the public.

SECTION 1873. 62.23 (7) (i) 8. of the statutes is amended to read:

62.23 (7) (i) 8. The attorney general shall take all necessary action, upon the request of the department of health and family services or the department of children and families, to enforce compliance with this paragraph.

SECTION 1874. 66.0137 (3) of the statutes is amended to read:

66.0137 (3) **HEALTH INSURANCE FOR UNEMPLOYED PERSONS.** Any city, village, town, or county may purchase health or dental insurance for unemployed persons residing in the city, village, town, or county who are not eligible for medical assistance under s. 49.46, 49.468 ~~or~~, 49.47, or 49.471 (4) (a) or (b).

SECTION 1875m. 66.0203 (11) of the statutes is created to read:

66.0203 (11) **TOWN OF LEDGEVIEW IN BROWN COUNTY MAY BECOME A VILLAGE.** (a) The town of Ledgeview, in Brown County, may become a village if the town holds, and approves, an incorporation referendum as described in s. 66.0211 (3). None of the other procedures contained in ss. 66.0201 to 66.0213 need to be fulfilled, and no approval by the department's incorporation review board under s. 66.0207 is necessary for the town to become a village.

(b) The town of Ledgeview, in Brown County, shall enter into a boundary agreement with the city of De Pere, under s. 66.0307, except that the agreement need not be completed before the town holds a referendum on incorporation, as described in s. 66.0211 (3).

SECTION 1875p. 66.0229 of the statutes is renumbered 66.0229 (1).

SECTION 1875r. 66.0229 (1) (title) of the statutes is created to read:

66.0229 (1) (title) **GENERAL PROCEDURES.**

SECTION 1875s. 66.0229 (2) of the statutes is created to read:

66.0229 (2) **TOWN OF ROCHESTER IN RACINE COUNTY AND THE VILLAGE OF ROCHESTER MAY CONSOLIDATE.** The town of Rochester, in Racine County, and the village of Rochester may consolidate if all of the procedures contained sub. (1) are fulfilled, except that the consolidation ordinance need not be submitted to the circuit court for a determination and the department of administration for a public interest finding, as otherwise required, and the consolidation may be completed without any circuit court determination or department of administration findings.

SECTION 1875t. 66.0230 (1) (a) of the statutes is amended to read:

66.0230 (1) (a) In addition to the method described in s. 66.0229 (1) and subject to subs. (2), (3), and (4) and to s. 66.0307 (7), all or part of a town may consolidate with a contiguous city or village by ordinance passed by a two-thirds vote of all of the members of each board or council and ratified by the electors at a referendum held in each municipality.

SECTION 1876. 66.0301 (1) (a) of the statutes is amended to read:

66.0301 (1) (a) In this section "municipality" means the state or any department or agency thereof, or any city, village, town, county, school district, public library system, public inland lake protection and rehabilitation district, sanitary district, farm drainage district, metropolitan sewerage district, sewer utility district, solid waste management system created under s. 59.70 (2), local exposition district created under subch. II of ch. 229, local professional baseball park district created under subch. III of ch. 229, local professional football stadium district created under subch. IV of ch. 229, a local cultural arts district created under subch. V of ch. 229, family long-term care district under s. 46.2895, water utility district, mosquito control district, municipal electric company, county or city transit commission, commission created by contract under this section, taxation district, regional planning commission, or city-county health department.

SECTION 1877. 66.0601 (1) (b) of the statutes is amended to read:

66.0601 (1) (b) *Payments for abortions restricted.* No city, village, town, family long-term care district under s. 46.2895 or agency or subdivision of a city, village or town may authorize funds for or pay to a physician or surgeon or a hospital, clinic or other medical facility for the performance of an abortion except those permitted under and which are performed in accordance with s. 20.927.

SECTION 1878. 66.0601 (1) (c) of the statutes is amended to read:

66.0601 (1) (c) *Payments for abortion-related activity restricted.* No city, village, town, family long-term care district under s. 46.2895 or agency or subdivision of a city, village or town may authorize payment of funds for a grant, subsidy or other funding involving a pregnancy program, project or service if s. 20.9275 (2) applies to the pregnancy program, project or service.

SECTION 1878d. 66.0602 of the statutes, as affected by 2007 Wisconsin Act (this act), is repealed.

SECTION 1879. 66.0602 (1) (am) of the statutes is created to read:

66.0602 (1) (am) "Joint fire department" means a joint fire department organized under s. 61.65 (2) (a) 3. or 62.13 (2m), or a joint fire department organized by any

combination of 2 or more cities, villages, or towns under s. 66.0301 (2).

SECTION 1880. 66.0602 (1) (b) of the statutes is amended to read:

66.0602 (1) (b) "Penalized excess" means the levy, in an amount that is at least \$500 over the limit under sub. (2) for the political subdivision, not including any amount that is excepted from the limit under subs. (3), (4), and (5).

SECTION 1881. 66.0602 (1) (d) of the statutes is amended to read:

66.0602 (1) (d) "Valuation factor" means a percentage equal to the greater of either 2 percent or the percentage change in the political subdivision's January 1 equalized value due to new construction less improvements removed between the previous year and the current year, but not less than 2. ~~Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in any year by a percentage that exceeds the political subdivision's valuation factor. In determining its levy in any year, a city, village, or town shall subtract any tax increment that is calculated under s. 60.85 (1) (L) or 66.1105 (2) (i).~~

SECTION 1882. 66.0602 (2) of the statutes is created to read:

66.0602 (2) **LEVY LIMIT.** Except as provided in subs. (3), (4), and (5), no political subdivision may increase its levy in 2007 or 2008 by a percentage that exceeds the political subdivision's valuation factor. The base amount in any year, to which the limit under this section applies, shall be the maximum allowable levy for the immediately preceding year. In determining its levy in any year, a city, village, town, or county shall subtract any tax increment that is calculated under s. 59.57 (3) (a), 60.85 (1) (L), or 66.1105 (2) (i).

SECTION 1883e. 66.0602 (3) (d) 4. of the statutes is created to read:

66.0602 (3) (d) 4. If the amount of a lease payment related to a lease revenue bond for a political subdivision in the preceding year is less than the amount of the lease payment needed in the current year, as a result of the issuance of a lease revenue bond before July 1, 2005, the levy increase limit otherwise applicable under this section to the political subdivision in the current year is increased by the difference between these 2 amounts.

SECTION 1883g. 66.0602 (3) (dm) of the statutes is created to read:

66.0602 (3) (dm) If the department of revenue does not certify a value increment for a tax incremental district for the current year as a result of the district's termination, the levy increase limit otherwise applicable under this section in the current year to the political subdivision in which the district is located is increased by an amount equal to the political subdivision's maximum allowable levy for the immediately preceding year, multiplied by

a percentage equal to 50 percent of the amount determined by dividing the value increment of the terminated tax incremental district, calculated for the previous year, by the political subdivision's equalized value for the previous year, all as determined by the department of revenue.

SECTION 1884. 66.0602 (3) (e) of the statutes is renumbered 66.0602 (3) (e) (intro.) and amended to read:

66.0602 (3) (e) (intro.) The limit otherwise applicable under this section does not apply to the amount that a county levies in that year for a county children with disabilities education board. any of the following:

SECTION 1885. 66.0602 (3) (e) 1. of the statutes is created to read:

66.0602 (3) (e) 1. The amount that a county levies in that year for a county children with disabilities education board.

SECTION 1886. 66.0602 (3) (e) 2. of the statutes is created to read:

66.0602 (3) (e) 2. The amount that a 1st class city levies in that year for school purposes.

SECTION 1887. 66.0602 (3) (e) 3. of the statutes is created to read:

66.0602 (3) (e) 3. The amount that a county levies in that year under s. 82.08 (2) for bridge and culvert construction and repair.

SECTION 1888. 66.0602 (3) (e) 4. of the statutes is created to read:

66.0602 (3) (e) 4. The amount that a county levies in that year to make payments to public libraries under s. 43.12.

SECTION 1889. 66.0602 (3) (e) 5. of the statutes is created to read:

66.0602 (3) (e) 5. The amount that a political subdivision levies in that year to make up any revenue shortfall for the debt service on a revenue bond issued under s. 66.0621.

SECTION 1889e. 66.0602 (3) (e) 6. of the statutes is created to read:

66.0602 (3) (e) 6. The amount that a county levies in that year for a countywide emergency medical system.

SECTION 1889g. 66.0602 (3) (e) 7. of the statutes is created to read:

66.0602 (3) (e) 7. The amount that a village levies in that year for police protection services, but this subdivision applies only to a village's levy for the year immediately after the year in which the village changes from town status and incorporates as a village, and only if the town did not have a police force.

SECTION 1890. 66.0602 (3) (f) of the statutes is repealed.

SECTION 1891. 66.0602 (3) (h) 1. of the statutes is amended to read:

66.0602 (3) (h) 1. Subject to subd. 2., the limit otherwise applicable under this section does not apply to the amount that a city, village, or town levies in that year to

pay for charges assessed by a joint fire department organized under s. 61.65 (2) (a) 3. or 62.13 (2m), but only to the extent that the amount levied to pay for such charges would cause the city, village, or town to exceed the limit that is otherwise applicable under this section.

SECTION 1892. 66.0602 (4) (a) of the statutes is amended to read:

66.0602 (4) (a) A political subdivision may exceed the levy increase limit under sub. (2) if its governing body adopts a resolution to that effect and if the resolution is approved in a referendum. The resolution shall specify the proposed amount of increase in the levy beyond the amount that is allowed under sub. (2), and shall specify whether the proposed amount of increase is for the next fiscal year only or if it will apply on an ongoing basis. With regard to a referendum relating to the 2005 levy, or any levy in an odd-numbered year thereafter, the political subdivision may call a special referendum for the purpose of submitting the resolution to the electors of the political subdivision for approval or rejection. With regard to a referendum relating to the 2006 levy, or any levy in an even-numbered year thereafter, the referendum shall be held at the next succeeding spring primary or election or September primary or general election.

SECTION 1893. 66.0602 (4) (d) of the statutes is amended to read:

66.0602 (4) (d) Within 14 days after the referendum, the clerk of the political subdivision shall certify the results of the referendum to the department of revenue. The levy increase limit otherwise applicable to the political subdivision under this section is increased in the next fiscal year by the percentage approved by a majority of those voting on the question. If the resolution specifies that the increase is for one year only, the amount of the increase shall be subtracted from the base used to calculate the limit for the 2nd succeeding fiscal year.

SECTION 1894. 66.0602 (5) of the statutes is amended to read:

66.0602 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than 2,000 may exceed the levy increase limit otherwise applicable under this section to the town if the town board adopts a resolution supporting an increase and places the question on the agenda of an annual town meeting or a special town meeting and if the annual or special town meeting adopts a resolution endorsing the town board's resolution. The limit otherwise applicable to the town under this section is increased in the next fiscal year by the percentage approved by a majority of those voting on the question. Within 14 days after the adoption of the resolution, the town clerk shall certify the results of the vote to the department of revenue.

SECTION 1895. 66.0602 (6) (intro.) of the statutes is amended to read:

66.0602 (6) PENALTIES. (intro.) Except as provided in sub. (6m), if the department of revenue determines that

a political subdivision has a penalized excess in any year, the department of revenue shall do all of the following:

SECTION 1896. 66.0602 (6) (c) of the statutes is amended to read:

66.0602 (6) (c) Ensure that the amount of the penalized excess is not included in determining the limit described under sub. (2) for the political subdivision for the following year.

SECTION 1897. 66.0602 (6) (d) of the statutes is created to read:

66.0602 (6) (d) Ensure that, if a political subdivision's penalized excess exceeds the amount of aid payment that may be reduced under par. (a), the excess amount is subtracted from the aid payments under par. (a) in the following years until the total amount of penalized excess is subtracted from the aid payments.

SECTION 1898. 66.0602 (6m) of the statutes is created to read:

66.0602 (6m) MISTAKES IN LEVIES. The department of revenue may issue a finding that a political subdivision is not liable for a penalty that would otherwise be imposed under sub. (6) if the department determines that the political subdivision's penalized excess is caused by one of the following clerical errors:

(a) The department, through mistake or inadvertence, has assessed to any county or taxation district, in the current year or in the previous year, a greater or less valuation for any year than should have been assessed, causing the political subdivision's levy to be erroneous in a way that directly causes a penalized excess.

(b) A taxation district clerk or a county clerk, through mistake or inadvertence in preparing or delivering the tax roll, causes a political subdivision's levy to be erroneous in a way that directly causes a penalized excess.

SECTION 1899. 66.0602 (7) of the statutes is repealed.

SECTION 1901m. 66.0615 (1m) (e) 3. of the statutes is created to read:

66.0615 (1m) (e) 3. A district adopting a resolution to impose the taxes under subd. 1. or 2. shall deliver a certified copy of the resolution to the secretary of revenue at least 120 days before its effective date.

SECTION 1904. 66.1017 (1) (a) of the statutes is amended to read:

66.1017 (1) (a) "Family day care home" means a dwelling licensed as a day care center by the department of ~~health and family services~~ children and families under s. 48.65 where care is provided for not more than 8 children.

SECTION 1915. 69.14 (1) (cm) of the statutes is amended to read:

69.14 (1) (cm) *Information concerning paternity.* For a birth which occurs en route to or at a hospital, the filing party shall give the mother a copy of the pamphlet under s. 69.03 (14). If the child's parents are not married at the time of the child's birth, the filing party shall give the mother a copy of the form prescribed by the state reg-

istrar under s. 69.15 (3) (b) 3. The filing party shall ensure that trained, designated hospital staff provide to the child's available parents oral information or an audio or video presentation and written information about the form and the significance and benefits of, and alternatives to, establishing paternity, before the parents sign the form. The filing party shall also provide an opportunity to complete the form and have the form notarized in the hospital. If the mother provides a completed form to the filing party while she is a patient in the hospital and within 5 days after the birth, the filing party shall send the form directly to the state registrar. The department of ~~workforce development~~ children and families shall pay the filing party a financial incentive for correctly filing a form within 60 days after the child's birth.

SECTION 1917. 69.15 (3) (b) 3. of the statutes is amended to read:

69.15 (3) (b) 3. Except as provided under par. (c), if the state registrar receives a statement acknowledging paternity on a form prescribed by the state registrar and signed by both parents, and by a parent or legal guardian of any parent who is under the age of 18 years, along with the fee under s. 69.22, the state registrar shall insert the name of the father under subd. 1. The state registrar shall mark the certificate to show that the form is on file. The form shall be available to the department of ~~workforce development~~ children and families or a county child support agency under s. 59.53 (5) pursuant to the program responsibilities under s. 49.22 or to any other person with a direct and tangible interest in the record. The state registrar shall include on the form for the acknowledgment the information in s. 767.805 and the items in s. 767.813 (5g).

SECTION 1918. 69.20 (3) (f) of the statutes is amended to read:

69.20 (3) (f) The state or a local registrar may disclose a social security number on a vital record to the department of ~~workforce development~~ children and families or a county child support agency under s. 59.53 (5) in response to a request under s. 49.22 (2m).

SECTION 1918g. 69.22 (1) (a) of the statutes is amended to read:

69.22 (1) (a) Except as provided under par. (c), \$7 ~~\$20~~ for issuing one certified copy of a vital record and \$3 for any additional certified copy of the same vital record issued at the same time.

SECTION 1918h. 69.22 (1) (a) of the statutes, as affected by 2007 Wisconsin Act ... (this act), is amended to read:

69.22 (1) (a) Except as provided under par. (c), ~~\$20~~ \$7 for issuing one certified copy of a vital record and \$3 for any additional certified copy of the same vital record issued at the same time.

SECTION 1918i. 69.22 (1) (b) of the statutes is amended to read:

69.22 (1) (b) Except as provided under par. (c), ~~\$20~~ for issuing an uncertified copy of a vital record issued under s. 69.21 (2) (a) or (b), ~~or \$7~~ for verifying information about the event submitted by a requester without issuance of a copy, ~~\$7~~, and \$3 for any additional copy of the same vital record issued at the same time.

SECTION 1918j. 69.22 (1) (b) of the statutes, as affected by 2007 Wisconsin Act (this act), is amended to read:

69.22 (1) (b) Except as provided under par. (c), ~~\$20~~ for issuing an uncertified copy of a vital record issued under s. 69.21 (2) (a) or (b), ~~\$7~~ or for verifying information about the event submitted by a requester without issuance of a copy, ~~\$7~~, and \$3 for any additional copy of the same vital record issued at the same time.

SECTION 1918k. 69.22 (1) (c) of the statutes is amended to read:

69.22 (1) (c) ~~Twelve~~ Twenty dollars for issuing an uncertified copy of a birth certificate or a certified copy of a birth certificate, \$7 of which shall be forwarded to the secretary of administration as provided in sub. (1m) and credited to the appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional certified or uncertified copy of the same birth certificate issued at the same time.

SECTION 1918L. 69.22 (1) (c) of the statutes, as affected by 2007 Wisconsin Act (this act), is amended to read:

69.22 (1) (c) ~~Twenty~~ Twelve dollars for issuing an uncertified copy of a birth certificate or a certified copy of a birth certificate, \$7 of which shall be forwarded to the secretary of administration as provided in sub. (1m) and credited to the appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional certified or uncertified copy of the same birth certificate issued at the same time.

SECTION 1918m. 69.22 (1) (d) of the statutes is amended to read:

69.22 (1) (d) In addition to other fees under this subchapter, ~~\$40~~ \$20 for expedited service in issuing a vital record.

SECTION 1918n. 69.22 (1) (d) of the statutes, as affected by 2007 Wisconsin Act (this act), is amended to read:

69.22 (1) (d) In addition to other fees under this subchapter, ~~\$20~~ \$10 for expedited service in issuing a vital record.

SECTION 1918p. 69.22 (1m) of the statutes is amended to read:

69.22 (1m) ~~The~~ Except as provided in sub. (1p), the state registrar and any local registrar acting under this subchapter shall, for each copy of a birth certificate for which a fee under sub. (1) (c) is charged that is issued during a calendar quarter, forward to the secretary of administration for deposit in the appropriations under s. 20.433 (1) (g) and (h) the amounts specified in sub. (1) (c) by the

15th day of the first month following the end of the calendar quarter.

SECTION 1918q. 69.22 (1m) of the statutes, as affected by 2007 Wisconsin Act (this act), is amended to read:

69.22 (1m) ~~Except as provided in sub. (1p), the~~ The state registrar and any local registrar acting under this subchapter shall, for each copy of a birth certificate for which a fee under sub. (1) (c) is charged that is issued during a calendar quarter, forward to the secretary of administration for deposit in the appropriations under s. 20.433 (1) (g) and (h) the amounts specified in sub. (1) (c) by the 15th day of the first month following the end of the calendar quarter.

SECTION 1918r. 69.22 (1p) of the statutes is created to read:

69.22 (1p) The state registrar and any local registrar acting under this subchapter shall forward to the secretary of administration for deposit in the appropriation account under s. 20.435 (1) (gm) all of the following:

(a) For any certified copy of a vital record that is issued before July 1, 2010, for which a fee of \$20 under sub. (1) (a) is charged, \$13.

(b) For any uncertified copy of a vital record that is issued before July 1, 2010, for which a fee of \$20 under sub. (1) (b) is charged, \$13.

(c) For any copy of a birth certificate that is issued before July 1, 2010, for which a fee of \$20 under sub. (1) (c) is charged, \$8.

(d) For expedited service in issuing a vital record before July 1, 2010, \$10.

SECTION 1918s. 69.22 (1p) of the statutes, as created by 2007 Wisconsin Act (this act), is repealed.

SECTION 1930. 69.30 (1) (am) of the statutes is renumbered 69.30 (1) (bd) and amended to read:

69.30 (1) (bd) "~~Family Long-term~~ care district" has the meaning given in s. 46.2805 ~~(5)~~ (7r).

SECTION 1931. 69.30 (2) of the statutes is amended to read:

69.30 (2) A financial institution, state agency, county department, Wisconsin works agency, service office or ~~family long-term~~ care district or an employee of a financial institution, state agency, county department, Wisconsin works agency, service office or ~~family long-term~~ care district is not subject to s. 69.24 (1) (a) for copying a certified copy of a vital record for use by the financial institution, state agency, county department, Wisconsin works agency, service office or ~~family long-term~~ care district, including use under s. 45.04 (5), if the copy is marked "FOR ADMINISTRATIVE USE".

SECTION 1932. 70.11 (2) of the statutes is amended to read:

70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS. EXCEPTION. Property owned by any county, city, village, town, school district, technical college district, public inland lake protection and rehabilita-

tion district, metropolitan sewerage district, municipal water district created under s. 198.22, joint local water authority created under s. 66.0823, ~~family long-term~~ care district under s. 46.2895 or town sanitary district; lands belonging to cities of any other state used for public parks; land tax-deeded to any county or city before January 2; but any residence located upon property owned by the county for park purposes that is rented out by the county for a nonpark purpose shall not be exempt from taxation. Except as to land acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed after August 17, 1961, to any such governmental unit or for its benefit while the grantor or others for his or her benefit are permitted to occupy the land or part thereof in consideration for the conveyance. Leasing the property exempt under this subsection, regardless of the lessee and the use of the leasehold income, does not render that property taxable.

SECTION 1934f. 70.11 (44) of the statutes is created to read:

70.11 (44) OLYMPIC ICE TRAINING CENTER. Beginning with the first assessment year in which the property would not otherwise be exempt from taxation under sub. (1), property owned by a nonprofit corporation that operates an Olympic Ice Training Center on land purchased from the state, if the property is located or primarily used at the center. Property that is exempt under this subsection includes property leased to a nonprofit entity, regardless of the use of the leasehold income, and up to 6,000 square feet of property leased to a for-profit entity, regardless of the use of the leasehold income.

SECTION 1935d. 70.111 (26) of the statutes is created to read:

70.111 (26) HIGH DENSITY SEQUENCING SYSTEMS. (a) In this subsection, "production process" has the meaning given in s. 70.11 (27) (a) 5., except that storage is not excluded.

(b) A high density sequencing system that by mechanical or electronic operation moves printed materials from one place to another within the production process, organizes the materials for optimal staging, or stores and retrieves the materials to facilitate the production or assembly of such materials.

SECTION 1936. 71.01 (6) (L) of the statutes is repealed.

SECTION 1937. 71.01 (6) (m) of the statutes is repealed.

SECTION 1938. 71.01 (6) (n) of the statutes is amended to read:

71.01 (6) (n) For taxable years that begin after December 31, 1998, and before January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d),

13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, ~~and~~ P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected 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, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, ~~and~~ P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1998, do not apply to this paragraph with respect to taxable years beginning after December 31, 1998, and before January 1, 2000, except that changes to the Internal Revenue Code made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, ~~and~~ P.L. 108-357, excluding sections 101, 201, 211, 242,

244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 1939. 71.01 (6) (o) of the statutes is amended to read:

71.01 (6) (o) For taxable years that begin after December 31, 1999, and before January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280 and as indirectly affected 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, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.

102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1999, do not apply to this paragraph with respect to taxable years beginning after December 31, 1999, and before January 1, 2003, except that changes to the Internal Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sec-

tions 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 1940. 71.01 (6) (p) of the statutes is amended to read:

71.01 (6) (p) For taxable years that begin after December 31, 2002, and before January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and ~~section sections 101 and 301 (a)~~ of P.L. 107-147, and as amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected 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, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.

106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, ~~excluding section sections 101 and 301 (a)~~ of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2002, do not apply to this paragraph with respect to taxable years beginning after December 31, 2002, and before January 1, 2004, except that changes to the Internal Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply

for Wisconsin purposes at the same time as for federal purposes.

SECTION 1941. 71.01 (6) (q) of the statutes is amended to read:

71.01 (6) (q) For taxable years that begin after December 31, 2003, and before January 1, 2005, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected 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, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.

109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2003, do not apply to this paragraph with respect to taxable years beginning after December 31, 2003, and before January 1, 2005, except that changes to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 1942. 71.01 (6) (r) of the statutes is amended to read:

71.01 (6) (r) For taxable years that begin after December 31, 2004, and before January 1, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L.

107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected 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, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2004, do not apply to this paragraph with respect to taxable years beginning after December 31, 2004, and before January 1, 2006, except that changes to the Internal Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324,

1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 1943. 71.01 (6) (s) of the statutes is created to read:

71.01 (6) (s) For taxable years that begin after December 31, 2005, and before January 1, 2007, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected 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, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,

P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2005, do not apply to this paragraph with respect to taxable years beginning after December 31, 2005, and before January 1, 2007, except that changes to the Internal Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 1944. 71.01 (6) (t) of the statutes is created to read:

71.01 (6) (t) For taxable years that begin after December 31, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,

sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly affected 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, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2006, do not apply to this paragraph with respect to taxable years beginning after December 31, 2006.

SECTION 1945. 71.01 (7r) (c) of the statutes is created to read:

71.01 (7r) (c) Notwithstanding sub. (6), section 101 of P.L. 109-222, related to extending the increased expense deduction under section 179 of the Internal Revenue Code, applies to property used in farming that is

acquired and placed in service in taxable years beginning on or after January 1, 2008, and used by a person who is actively engaged in farming. For purposes of this paragraph, "actively engaged in farming" has the meaning given in 7 CFR 1400.201, and "farming" has the meaning given in section 464 (e) (1) of the Internal Revenue Code.

SECTION 1946. 71.02 (1) of the statutes is amended to read:

71.02 (1) For the purpose of raising revenue for the state and the counties, cities, villages and towns, there shall be assessed, levied, collected and paid a tax on all net incomes of individuals and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds subject to the tax under s. 71.23 (2), by every natural person residing within the state or by his or her personal representative in case of death, and trusts resident within the state; by every nonresident natural person and trust of this state, upon such income as is derived from property located or business transacted within the state including, but not limited by enumeration, income derived from a limited partner's distributive share of partnership income, income derived from a limited liability company member's distributive share of limited liability company income, income derived from a covenant not to compete to the extent that the covenant was based on a Wisconsin-based activity, the state lottery under ch. 565, any multi-jurisdictional lottery under ch. 565 if the winning lottery ticket or lottery share was purchased from a retailer, as defined in s. 565.01 (6), located in this state or from the department, winnings from a casino or bingo hall that is located in this state and that is operated by a Native American tribe or band and pari-mutuel wager winnings or purses under ch. 562, and also by every nonresident natural person upon such income as is derived from the performance of personal services within the state, except as exempted under s. 71.05 (1) to (3). Every natural person domiciled in the state shall be deemed to be residing within the state for the purposes of determining liability for income taxes and surtaxes. A single-owner entity that is disregarded as a separate entity under section 7701 of the Internal Revenue Code is disregarded as a separate entity under this chapter, and its owner is subject to the tax on the entity's income.

SECTION 1947. 71.04 (1) (a) of the statutes is amended to read:

71.04 (1) (a) All income or loss of resident individuals and resident estates and trusts shall follow the residence of the individual, estate or trust. Income or loss of nonresident individuals and nonresident estates and trusts from business, not requiring apportionment under sub. (4), (10) or (11), shall follow the situs of the business from which derived, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. All items of income, loss and deductions of nonres-

ident individuals and nonresident estates and trusts derived from a tax-option corporation not requiring apportionment under sub. (9) shall follow the situs of the business of the corporation from which derived, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. Income or loss of nonresident individuals and nonresident estates and trusts derived from rentals and royalties from real estate or tangible personal property, or from the operation of any farm, mine or quarry, or from the sale of real property or tangible personal property shall follow the situs of the property from which derived. Income from personal services of nonresident individuals, including income from professions, shall follow the situs of the services. A nonresident limited partner's distributive share of partnership income shall follow the situs of the business, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. A nonresident limited liability company member's distributive share of limited liability company income shall follow the situs of the business, except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state. Income of nonresident individuals, estates and trusts from the state lottery under ch. 565 is taxable by this state. Income of nonresident individuals, estates and trusts from any multijurisdictional lottery under ch. 565 is taxable by this state, but only if the winning lottery ticket or lottery share was purchased from a retailer, as defined in s. 565.01 (6), located in this state or from the department. Income of nonresident individuals, nonresident trusts and nonresident estates from pari-mutuel winnings or purses under ch. 562 is taxable by this state. Income of nonresident individuals, estates and trusts from winnings from a casino or bingo hall that is located in this state and that is operated by a Native American tribe or band shall follow the situs of the casino or bingo hall. Income derived by a nonresident individual from a covenant not to compete is taxable by this state to the extent that the covenant was based on a Wisconsin-based activity. All other income or loss of nonresident individuals and nonresident estates and trusts, including income or loss derived from land contracts, mortgages, stocks, bonds and securities or from the sale of similar intangible personal property, shall follow the residence of such persons, except as provided in par. (b) and sub. (9), except that all income that is realized from the sale of or purchase and subsequent sale or redemption of lottery prizes if the winning tickets were originally bought in this state shall be allocated to this state.

SECTION 1947g. 71.05 (1) (ae) of the statutes is created to read:

71.05 (1) (ae) *Pension, individual retirement income.* Except for a payment that is exempt under par. (a), (am), or (an), or that is exempt as a railroad retirement benefit, for taxable years beginning after December 31, 2008, up to \$5,000 of payments or distributions received each year by an individual from a qualified retirement plan under the Internal Revenue Code or from an individual retirement account established under 26 USC 408, if all of the following conditions apply:

1. The individual is at least 65 years of age before the close of the taxable year to which the exemption claim relates.
2. If the individual is single or files as head of household, his or her federal adjusted gross income in the year to which the exemption claim relates is less than \$15,000.
3. If the individual is married and is a joint filer, the couple's federal adjusted gross income in the year to which the exemption claim relates is less than \$30,000.
4. If the individual is married and files a separate return, the sum of both spouses' federal adjusted gross income in the year to which the exemption claim relates is less than \$30,000.

SECTION 1947i. 71.05 (1) (am) of the statutes is amended to read:

71.05 (1) (am) *Military retirement systems.* All retirement payments received from the U.S. military employee retirement system, to the extent that such payments are not exempt under par. (a) or (ae).

SECTION 1947j. 71.05 (1) (an) of the statutes is amended to read:

71.05 (1) (an) *Uniformed services retirement benefits.* All retirement payments received from the U.S. government that relate to service with the coast guard, the commissioned corps of the national oceanic and atmospheric administration, or the commissioned corps of the public health service, to the extent that such payments are not exempt under par. (a), (ae), or (am).

SECTION 1947m. 71.05 (1) (c) 8. of the statutes is created to read:

71.05 (1) (c) 8. The Wisconsin Health and Educational Facilities Authority under s. 231.03 (6), on or after the effective date of this subdivision [revisor inserts date], if the proceeds from the bonds or notes that are issued are used by a health facility, as defined in s. 231.01 (5), to fund the acquisition of information technology hardware or software.

SECTION 1948. 71.05 (6) (a) 15. of the statutes is amended to read:

71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3h), (3n), (3p), (3s), (3t), (3w), (5b), (5d), and (5e), (5f), and (5h), (5i), (5j), and (5k) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that

amount to the partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g).

SECTION 1949. 71.05 (6) (a) 21. of the statutes is created to read:

71.05 (6) (a) 21. Any amount deducted as income attributable to domestic production activities under section 199 of the Internal Revenue Code if the individual claiming the deduction is a nonresident or part-year resident of this state and if the domestic production activities income is not attributable to a trade or business that is taxable by this state.

SECTION 1950. 71.05 (6) (a) 22. of the statutes is created to read:

71.05 (6) (a) 22. If an individual is a nonresident or part-year resident of this state and a portion of the amount the individual deducted as income attributable to domestic production activities under section 199 of the Internal Revenue Code is attributable to a trade or business that is taxable by this state, the amount deducted under section 199 for federal income tax purposes and in excess of that amount, multiplied by a fraction, the numerator of which is the individual's net earnings from the trade or business that is taxable by this state and the denominator of which is the individual's total net earnings from the trade or business to which the deduction under section 199 of the Internal Revenue Code applies.

SECTION 1951. 71.05 (6) (a) 23. of the statutes is created to read:

71.05 (6) (a) 23. Any amount deducted by an individual under section 62 (a) (20) of the Internal Revenue Code related to attorney fees or court costs, involving an unlawful discrimination claim, if the individual is a nonresident or part-year resident of this state and if the judgment or settlement resulting from the claim is not taxable by this state.

SECTION 1951m. 71.05 (6) (b) 4. of the statutes is amended to read:

71.05 (6) (b) 4. Disability payments other than disability payments that are paid from a retirement plan, the payments from which are exempt under sub. (1) (ae), (am), and (an), if the individual either is single or is married and files a joint return, to the extent those payments are excludable under section 105 (d) of the ~~internal revenue code~~ Internal Revenue Code as it existed immediately prior to its repeal in 1983 by section 122 (b) of P.L. 98-21, except that if an individual is divorced during the taxable year that individual may subtract an amount only if that person is disabled and the amount that may be subtracted then is \$100 for each week that payments are received or the amount of disability pay reported as income, whichever is less. If the exclusion under this subdivision is claimed on a joint return and only one of the spouses is disabled, the maximum exclusion is \$100 for each week that payments are received or the amount of disability pay reported as income, whichever is less.

SECTION 1952. 71.05 (6) (b) 28. (intro.) of the statutes is amended to read:

71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses and mandatory student fees for a student who is the claimant or who is the claimant's child and the claimant's dependent who is claimed under section 151 (c) of the Internal Revenue Code, to attend any university, college, technical college or a school approved under s. 38.50, that is located in Wisconsin or to attend a public vocational school or public institution of higher education in Minnesota under the Minnesota-Wisconsin reciprocity agreement under s. 39.47, calculated as follows:

SECTION 1953. 71.05 (6) (b) 28. a. of the statutes is amended to read:

71.05 (6) (b) 28. a. An ~~Subject to subd. 28. am.,~~ an amount equal to one of the following per student for each year to which the claim relates: for taxable years beginning before January 1, 2009, not more than twice the average amount charged by the board of regents of the University of Wisconsin System at 4-year institutions for resident undergraduate academic fees for the most recent fall semester, as determined by the board of regents by September 1 of that semester, ~~per student for each year to which the claim relates; for taxable years beginning after December 31, 2008, and subject to subd. 28. am.,~~ \$6,000.

SECTION 1953c. 71.05 (6) (b) 28. am. of the statutes is created to read:

71.05 (6) (b) 28. am. Notwithstanding subd. 28. a., for taxable years beginning after December 31, 2008, the department of revenue and the Board of Regents of the University of Wisconsin System shall continue making the calculation described under subd. 28. a. Notwithstanding subd. 28. a., once this calculation exceeds \$6,000, the deduction for tuition expenses and mandatory student fees, as described in subd. 28. (intro.), shall be based on an amount equal to not more than twice the average amount charged by the Board of Regents of the University of Wisconsin System at 4-year institutions for resident undergraduate academic fees for the most recent fall semester, as determined by the Board of Regents by September 1 of that semester, per student for each year to which the claim relates, and the deduction that may be claimed under this subd. 28. am. first applies to taxable years beginning on the January 1 after the calculation of the Board of Regents, that must occur by September 1, exceeds \$6,000.

SECTION 1953d. 71.05 (6) (b) 28. b. of the statutes is amended to read:

71.05 (6) (b) 28. b. From the amount calculated under subd. 28. a. or am., if the claimant is single or married and filing as head of household and his or her federal adjusted gross income is more than \$50,000 but not more than \$60,000, subtract the product of the amount calculated under subd. 28. a. or am. and the value of a fraction, the denominator of which is \$10,000 and the numerator of

which is the difference between the claimant's federal adjusted gross income and \$50,000.

SECTION 1953e. 71.05 (6) (b) 28. c. of the statutes is amended to read:

71.05 (6) (b) 28. c. From the amount calculated under subd. 28. a. or am., if the claimant is married and filing jointly and the claimant's and his or her spouse's federal adjusted gross income is more than \$80,000 but not more than \$100,000, subtract the product of the amount calculated under subd. 28. a. or am. and the value of a fraction, the denominator of which is \$20,000 and the numerator of which is the difference between the claimant's and his or her spouse's federal adjusted gross income and \$80,000.

SECTION 1953f. 71.05 (6) (b) 28. d. of the statutes is amended to read:

71.05 (6) (b) 28. d. From the amount calculated under subd. 28. a. or am., if the claimant is married and filing separately and the claimant's federal adjusted gross income is more than \$40,000 but not more than \$50,000, subtract the product of the amount calculated under subd. 28. a. or am. and the value of a fraction, the denominator of which is \$10,000 and the numerator of which is the difference between the claimant's federal adjusted gross income and \$40,000.

SECTION 1953g. 71.05 (6) (b) 28. e. of the statutes is amended to read:

71.05 (6) (b) 28. e. For an individual who is a nonresident or part-year resident of this state, multiply the amount calculated under subd. 28. a., am., b., c. or d. by a fraction the numerator of which is the individual's wages, salary, tips, unearned income and net earnings from a trade or business that are taxable by this state and the denominator of which is the individual's total wages, salary, tips, unearned income and net earnings from a trade or business. In this subd. 28. e., for married persons filing separately "wages, salary, tips, unearned income and net earnings from a trade or business" means the separate wages, salary, tips, unearned income and net earnings from a trade or business of each spouse, and for married persons filing jointly "wages, salary, tips, unearned income and net earnings from a trade or business" means the total wages, salary, tips, unearned income and net earnings from a trade or business of both spouses.

SECTION 1953h. 71.05 (6) (b) 28. f. of the statutes is amended to read:

71.05 (6) (b) 28. f. Reduce the amount calculated under subd. 28. a., am., b., c., d. or e. to the individual's aggregate wages, salary, tips, unearned income and net earnings from a trade or business that are taxable by this state.

SECTION 1954. 71.05 (6) (b) 28. h. of the statutes is amended to read:

71.05 (6) (b) 28. h. No modification may be claimed under this subdivision for an amount paid for tuition expenses and mandatory student fees, as described under

this subdivision, if the source of the payment is an amount withdrawn from a college savings account, as described in s. 14.64 or from a college tuition and expenses program, as described in s. 14.63, and if the claimant owner of the account has claimed a deduction under subd. 32. or 33. that relates to such an amount.

SECTION 1955. 71.05 (6) (b) 39. of the statutes is created to read:

71.05 (6) (b) 39. For taxable years beginning after December 31, 2007, and before January 1, 2009, an amount paid by an individual who is the employee of another person, if the individual's employer pays a portion of the cost of the individual's medical care insurance, for medical care insurance for the individual, his or her spouse, and the individual's dependents, calculated as follows:

a. Ten percent of the amount paid by the individual for medical care insurance. In this subdivision, "medical care insurance" means a medical care insurance policy that covers the individual, his or her spouse, and the individual's dependents and provides surgical, medical, hospital, major medical, or other health service coverage, and includes payments made for medical care benefits under a self-insured plan, but "medical care insurance" does not include hospital indemnity policies or policies with ancillary benefits such as accident benefits or benefits for loss of income resulting from a total or partial inability to work because of illness, sickness, or injury.

b. From the amount calculated under subd. 39. a., subtract the amounts deducted from gross income for medical care insurance in the calculation of federal adjusted gross income.

c. For an individual who is a nonresident or part-year resident of this state, multiply the amount calculated under subd. 39. a. or b., by a fraction the numerator of which is the individual's wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state and the denominator of which is the individual's total wages, salary, tips, unearned income, and net earnings from a trade or business. In this subd. 39. c., for married persons filing separately "wages, salary, tips, unearned income, and net earnings from a trade or business" means the separate wages, salary, tips, unearned income, and net earnings from a trade or business of each spouse, and for married persons filing jointly "wages, salary, tips, unearned income, and net earnings from a trade or business" means the total wages, salary, tips, unearned income, and net earnings from a trade or business of both spouses.

d. Reduce the amount calculated under subd. 39. a., b., or c. to the individual's aggregate wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state.

SECTION 1956. 71.05 (6) (b) 40. of the statutes is created to read:

71.05 (6) (b) 40. For taxable years beginning after December 31, 2008, and before January 1, 2010, an amount paid by an individual who is the employee of another person, if the individual's employer pays a portion of the cost of the individual's medical care insurance, for medical care insurance for the individual, his or her spouse, and the individual's dependents, calculated as follows:

a. Twenty-five percent of the amount paid by the individual for medical care insurance. In this subdivision, "medical care insurance" means a medical care insurance policy that covers the individual, his or her spouse, and the individual's dependents and provides surgical, medical, hospital, major medical, or other health service coverage, and includes payments made for medical care benefits under a self-insured plan, but "medical care insurance" does not include hospital indemnity policies or policies with ancillary benefits such as accident benefits or benefits for loss of income resulting from a total or partial inability to work because of illness, sickness, or injury.

b. From the amount calculated under subd. 40. a., subtract the amounts deducted from gross income for medical care insurance in the calculation of federal adjusted gross income.

c. For an individual who is a nonresident or part-year resident of this state, multiply the amount calculated under subd. 40. a. or b., by a fraction the numerator of which is the individual's wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state and the denominator of which is the individual's total wages, salary, tips, unearned income, and net earnings from a trade or business. In this subd. 40. c., for married persons filing separately "wages, salary, tips, unearned income, and net earnings from a trade or business" means the separate wages, salary, tips, unearned income, and net earnings from a trade or business of each spouse, and for married persons filing jointly "wages, salary, tips, unearned income, and net earnings from a trade or business" means the total wages, salary, tips, unearned income, and net earnings from a trade or business of both spouses.

d. Reduce the amount calculated under subd. 40. a., b., or c. to the individual's aggregate wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state.

SECTION 1957. 71.05 (6) (b) 41. of the statutes is created to read:

71.05 (6) (b) 41. For taxable years beginning after December 31, 2009, and before January 1, 2011, an amount paid by an individual who is the employee of another person, if the individual's employer pays a portion of the cost of the individual's medical care insurance, for medical care insurance for the individual, his or her

spouse, and the individual's dependents, calculated as follows:

a. Forty-five percent of the amount paid by the individual for medical care insurance. In this subdivision, "medical care insurance" means a medical care insurance policy that covers the individual, his or her spouse, and the individual's dependents and provides surgical, medical, hospital, major medical, or other health service coverage, and includes payments made for medical care benefits under a self-insured plan, but "medical care insurance" does not include hospital indemnity policies or policies with ancillary benefits such as accident benefits or benefits for loss of income resulting from a total or partial inability to work because of illness, sickness, or injury.

b. From the amount calculated under subd. 41. a., subtract the amounts deducted from gross income for medical care insurance in the calculation of federal adjusted gross income.

c. For an individual who is a nonresident or part-year resident of this state, multiply the amount calculated under subd. 41. a. or b., by a fraction the numerator of which is the individual's wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state and the denominator of which is the individual's total wages, salary, tips, unearned income, and net earnings from a trade or business. In this subd. 41. c., for married persons filing separately "wages, salary, tips, unearned income, and net earnings from a trade or business" means the separate wages, salary, tips, unearned income, and net earnings from a trade or business of each spouse, and for married persons filing jointly "wages, salary, tips, unearned income, and net earnings from a trade or business" means the total wages, salary, tips, unearned income, and net earnings from a trade or business of both spouses.

d. Reduce the amount calculated under subd. 41. a., b., or c. to the individual's aggregate wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state.

SECTION 1958. 71.05 (6) (b) 42. of the statutes is created to read:

71.05 (6) (b) 42. For taxable years beginning after December 31, 2010, an amount paid by an individual who is the employee of another person, if the individual's employer pays a portion of the cost of the individual's medical care insurance, for medical care insurance for the individual, his or her spouse, and the individual's dependents, calculated as follows:

a. One hundred percent of the amount paid by the individual for medical care insurance. In this subdivision, "medical care insurance" means a medical care insurance policy that covers the individual, his or her spouse, and the individual's dependents and provides surgical, medical, hospital, major medical, or other

health service coverage, and includes payments made for medical care benefits under a self-insured plan, but "medical care insurance" does not include hospital indemnity policies or policies with ancillary benefits such as accident benefits or benefits for loss of income resulting from a total or partial inability to work because of illness, sickness, or injury.

b. From the amount calculated under subd. 42. a., subtract the amounts deducted from gross income for medical care insurance in the calculation of federal adjusted gross income.

c. For an individual who is a nonresident or part-year resident of this state, multiply the amount calculated under subd. 42. a. or b., by a fraction the numerator of which is the individual's wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state and the denominator of which is the individual's total wages, salary, tips, unearned income, and net earnings from a trade or business. In this subd. 42. c., for married persons filing separately "wages, salary, tips, unearned income, and net earnings from a trade or business" means the separate wages, salary, tips, unearned income, and net earnings from a trade or business of each spouse, and for married persons filing jointly "wages, salary, tips, unearned income, and net earnings from a trade or business" means the total wages, salary, tips, unearned income, and net earnings from a trade or business of both spouses.

d. Reduce the amount calculated under subd. 42. a., b., or c. to the individual's aggregate wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state.

SECTION 1959. 71.05 (6) (b) 43. of the statutes is created to read:

71.05 (6) (b) 43. Subject to subd. 43. e. and f., one of the following allowable amounts, specified in subd. 43. a. to d., of employment-related expenses claimed by the claimant under section 21 of the Internal Revenue Code in the taxable year to which that claim relates:

a. For taxable years beginning after December 31, 2008, and before January 1, 2010, up to \$750 if the claimant has one qualified individual and up to \$1,500 if the claimant has more than one qualified individual.

b. For taxable years beginning after December 31, 2009, and before January 1, 2011, up to \$1,500 if the claimant has one qualified individual and up to \$3,000 if the claimant has more than one qualified individual.

c. For taxable years beginning after December 31, 2010, and before January 1, 2012, up to \$2,250 if the claimant has one qualified individual and up to \$4,500 if the claimant has more than one qualified individual.

d. For taxable years beginning after December 31, 2011, up to \$3,000 if the claimant has one qualified individual and up to \$6,000 if the claimant has more than one qualified individual.

e. A claimant who claims the subtraction under this subdivision is subject to the special rules in 26 USC 21 (e) (2) and (4).

f. An individual who is a nonresident or part-year resident of this state and who claims the subtraction under this subdivision shall multiply the amount calculated under subd. 43. a., b., c., or d. by a fraction the numerator of which is the individual's wages, salary, tips, unearned income, and net earnings from a trade or business that are taxable by this state and the denominator of which is the individual's total wages, salary, tips, unearned income, and net earnings from a trade or business. In this subd. 43. f., for married persons filing separately "wages, salary, tips, unearned income, and net earnings from a trade or business" means the separate wages, salary, tips, unearned income, and net earnings from a trade or business of each spouse, and for married persons filing jointly "wages, salary, tips, unearned income, and net earnings from a trade or business" means the total wages, salary, tips, unearned income, and net earnings from a trade or business of both spouses.

SECTION 1959c. 71.05 (6) (b) 44. of the statutes is created to read:

71.05 (6) (b) 44. For taxable years beginning after December 31, 2006, the amount of any incentive payment received by an individual under s. 23.33 (5r) in the taxable year to which the claim relates.

SECTION 1961. 71.07 (2dx) (a) 5. of the statutes is amended to read:

71.07 (2dx) (a) 5. "Member of a targeted group" means a person who resides in an area designated by the federal government as an economic revitalization area, a person who is employed in an unsubsidized job but meets the eligibility requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position, a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work, real pay project position under s. 49.147 (3m), a person who is eligible for child care assistance under s. 49.155, a person who is a vocational rehabilitation referral, an economically disadvantaged youth, an economically disadvantaged veteran, a supplemental security income recipient, a general assistance recipient, an economically disadvantaged ex-convict, a qualified summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or a food stamp recipient, if the person has been certified in the manner under sub. (2dj) (am) 3. by a designated local agency, as defined in sub. (2dj) (am) 2.

SECTION 1962. 71.07 (2dx) (b) 2. of the statutes is amended to read:

71.07 (2dx) (b) 2. The amount determined by multiplying the amount determined under s. 560.785 (1) (b) by the number of full-time jobs created in a development zone and filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)

or the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

SECTION 1963. 71.07 (2dx) (b) 3. of the statutes is amended to read:

71.07 (2dx) (b) 3. The amount determined by multiplying the amount determined under s. 560.785 (1) (c) by the number of full-time jobs created in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

SECTION 1964. 71.07 (2dx) (b) 4. of the statutes is amended to read:

71.07 (2dx) (b) 4. The amount determined by multiplying the amount determined under s. 560.785 (1) (bm) by the number of full-time jobs retained, as provided in the rules under s. 560.785, excluding jobs for which a credit has been claimed under sub. (2dj), in an enterprise development zone under s. 560.797 and for which significant capital investment was made and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

SECTION 1965. 71.07 (2dx) (b) 5. of the statutes is amended to read:

71.07 (2dx) (b) 5. The amount determined by multiplying the amount determined under s. 560.785 (1) (c) by the number of full-time jobs retained, as provided in the rules under s. 560.785, excluding jobs for which a credit has been claimed under sub. (2dj), in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

SECTION 1965h. 71.07 (3h) of the statutes is created to read:

71.07 (3h) BIODIESEL FUEL PRODUCTION CREDIT. (a) *Definitions.* In this subsection:

1. "Biodiesel fuel" has the meaning given in s. 168.14 (2m) (a).

2. "Claimant" means a person who is engaged in the business of producing biodiesel fuel in this state and who files a claim under this subsection.

(b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2009, and before January 1, 2013, for a claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the taxable year, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of the tax, an amount that is equal to the number of gallons of biodiesel fuel produced by the claimant in this state in the taxable year multiplied by 10 cents.

(c) *Limitations.* 1. The maximum amount of the credit that a claimant may claim under this subsection in a taxable year is \$1,000,000.

2. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their biodiesel fuel production, as described under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

(d) *Administration.* Section 71.28 (4) (e) to (h) as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

SECTION 1966. 71.07 (3p) of the statutes is created to read:

71.07 (3p) DAIRY MANUFACTURING FACILITY INVESTMENT CREDIT. (a) *Definitions.* In this subsection:

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

2. "Dairy manufacturing" means processing milk into dairy products or processing dairy products for sale commercially.

3. "Dairy manufacturing modernization or expansion" means constructing, improving, or acquiring buildings or facilities, or acquiring equipment, for dairy manufacturing, including the following, if used exclusively for dairy manufacturing and if acquired and placed in service in this state during taxable years that begin after December 31, 2006, and before January 1, 2015:

a. Building construction, including storage and warehouse facilities.

b. Building additions.

c. Upgrades to utilities, including water, electric, heat, and waste facilities.

d. Milk intake and storage equipment.

e. Processing and manufacturing equipment, including pipes, motors, pumps, valves, pasteurizers, homogenizers, vats, evaporators, dryers, concentrators, and churns.

f. Packaging and handling equipment, including sealing, bagging, boxing, labeling, conveying, and product movement equipment.

g. Warehouse equipment, including storage racks.

h. Waste treatment and waste management equipment, including tanks, blowers, separators, dryers, digesters, and equipment that uses waste to produce energy, fuel, or industrial products.

i. Computer software and hardware used for managing the claimant's dairy manufacturing operation, including software and hardware related to logistics, inventory management, and production plant controls.

4. "Used exclusively" means used to the exclusion of all other uses except for use not exceeding 5 percent of total use.

(b) *Filing claims.* Subject to the limitations provided in this subsection and s. 560.207, for taxable years beginning after December 31, 2006, and before January 1, 2015, a claimant may claim as a credit against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for dairy manufacturing modernization or expansion related to the claimant's dairy manufacturing operation.

(c) *Limitations.* 1. No credit may be allowed under this subsection for any amount that the claimant paid for expenses described under par. (b) that the claimant also claimed as a deduction under section 162 of the Internal Revenue Code.

2. The aggregate amount of credits that a claimant may claim under this subsection is \$200,000.

2m. a. The maximum amount of the credits that may be claimed under this subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2007-08 is \$600,000, as allocated under s. 560.207.

b. The maximum amount of the credits that may be claimed under this subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2008-09, and in each fiscal year thereafter, is \$700,000, as allocated under s. 560.207.

3. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of expenses under par. (b), except that the aggregate amount of credits that the entity may compute shall not exceed \$200,000. A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interest.

4. If 2 or more persons own and operate the dairy manufacturing operation, each person may claim a credit under par. (b) in proportion to his or her ownership interest, except that the aggregate amount of the credits claimed by all persons who own and operate the dairy manufacturing operation shall not exceed \$200,000.

(d) *Administration.* 1. Section 71.28 (4) (e), (g), and (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise due under s. 71.02 or 71.08 or no tax is due under s. 71.02 or 71.08, the amount of the claim not used to offset the tax due shall be certified by the department of revenue to the department of administration for payment by check, share draft, or other draft

drawn from the appropriation account under s. 20.835 (2) (bn).

SECTION 1967. 71.07 (3w) (a) 5m. of the statutes is created to read:

71.07 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal Revenue Code, determined without regard to any dollar limitations.

SECTION 1968. 71.07 (3w) (a) 6. of the statutes is amended to read:

71.07 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is attributable to ~~compensation wages~~ wages paid to ~~individuals~~ full-time employees for services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include the amount of ~~compensation wages~~ wages paid to any ~~individuals~~ full-time employees that exceeds \$100,000.

SECTION 1969. 71.07 (3w) (b) 1. a. of the statutes is amended to read:

71.07 (3w) (b) 1. a. ~~The claimant's zone payroll in the taxable year, minus the claimant's zone payroll number of full-time employees whose annual wages are greater than \$30,000 and who the claimant employed in the enterprise zone in the taxable year, minus the number of full-time employees whose annual wages were greater than \$30,000 and who the claimant employed in the area that comprises the enterprise zone in the base year.~~

SECTION 1970. 71.07 (3w) (b) 1. b. of the statutes is amended to read:

71.07 (3w) (b) 1. b. ~~The claimant's state payroll in the taxable year, minus the claimant's state payroll number of full-time employees whose annual wages are greater than \$30,000 and who the claimant employed in the state in the taxable year, minus the number of full-time employees whose annual wages were greater than \$30,000 and who the claimant employed in the state in the base year.~~

SECTION 1971. 71.07 (3w) (b) 2. of the statutes is amended to read:

71.07 (3w) (b) 2. ~~Subtract the number of~~ Determine the claimant's average zone payroll by dividing total wages for full-time employees that whose annual wages are greater than \$30,000 and who the claimant employed in the area that comprises the enterprise zone in the base taxable year from ~~by~~ by the number of full-time employees ~~that whose annual wages are greater than \$30,000 and who~~ the claimant employed in the enterprise zone in the taxable year.

SECTION 1972. 71.07 (3w) (b) 3. of the statutes is amended to read:

71.07 (3w) (b) 3. ~~Multiply~~ Subtract \$30,000 from the amount determined under subd. 2., ~~but not an amount less than zero, by \$30,000.~~

SECTION 1973. 71.07 (3w) (b) 4. of the statutes is amended to read:

71.07 (3w) (b) 4. ~~Subtract~~ Multiply the amount determined under subd. 3. ~~from~~ by the amount determined under subd. 1.

SECTION 1974. 71.07 (3w) (bm) (intro.) and 4. of the statutes are consolidated, renumbered 71.07 (3w) (bm) and amended to read:

71.07 (3w) (bm) *Filing supplemental claims.* In addition to the credit under par. (b) and subject to the limitations provided in this subsection and s. 560.799, a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount equal to ~~all of the following:~~ 4. The ~~the~~ amount the claimant paid in the taxable year to upgrade or improve the ~~job-related~~ skills of any of the claimant's full-time employees, to train any of the claimant's full-time employees on the use of ~~job-related~~ new technologies, or to ~~train~~ provide job-related training to any full-time employee whose employment with the claimant represents the employee's first full-time job. This subdivision does not apply to employees who do not work in ~~a~~ an enterprise zone.

SECTION 1975. 71.07 (3w) (bm) 3. of the statutes is repealed.

SECTION 1976. 71.07 (3w) (d) of the statutes is amended to read:

71.07 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall include with their returns a copy of their certification for tax benefits, and a copy of the verification of their expenses, from the department of commerce.

SECTION 1976s. 71.07 (5) (a) 15. of the statutes is amended to read:

71.07 (5) (a) 15. The amount claimed as a deduction for medical care insurance under section 213 of the Internal Revenue Code that is exempt from taxation under s. 71.05 (6) (b) 17. to 20., 35., 36., 37., ~~and 38., 39., 40., 41., and 42.~~ and the amount claimed as a deduction for a long-term care insurance policy under section 213 (d) (1) (D) of the Internal Revenue Code, as defined in section 7702B (b) of the Internal Revenue Code that is exempt from taxation under s. 71.05 (6) (b) 26.

SECTION 1977. 71.07 (5b) (c) 1. of the statutes is amended to read:

71.07 (5b) (c) 1. ~~The~~ Except as provided in s. 73.03 (63), the maximum amount of the credits that may be claimed under this subsection and ss. 71.28 (5b) and 71.47 (5b) for all taxable years combined is ~~\$35,000,000~~ \$52,500,000.

SECTION 1978. 71.07 (5b) (d) of the statutes is renumbered 71.07 (5b) (d) 1.

SECTION 1979. 71.07 (5b) (d) 2. of the statutes is created to read:

71.07 (5b) (d) 2. The Wisconsin adjusted basis of any investment for which a credit is claimed under par. (b)

shall be reduced by the amount of the credit that is offset against Wisconsin income taxes. The Wisconsin basis of a partner's interest in a partnership, a member's interest in a limited liability company, or stock in a tax-option corporation shall be adjusted to reflect adjustments made under this subdivision.

SECTION 1980. 71.07 (5d) (c) 1. of the statutes is amended to read:

71.07 (5d) (c) 1. ~~The Except as provided in s. 73.03 (63), the~~ maximum amount of the credits that may be claimed under this subsection for all taxable years combined is ~~\$30,000,000~~ \$47,500,000.

SECTION 1981. 71.07 (5d) (c) 2. of the statutes is amended to read:

71.07 (5d) (c) 2. The maximum amount of a claimant's investment that may be used as the basis for a credit under this subsection is ~~\$500,000~~ \$2,000,000 for each investment made directly in a business certified under s. 560.205 (1).

SECTION 1982. 71.07 (5d) (d) 4. of the statutes is created to read:

71.07 (5d) (d) 4. The Wisconsin adjusted basis of any investment for which a credit is claimed under par. (b) shall be reduced by the amount of the credit that is offset against Wisconsin income taxes.

SECTION 1986. 71.07 (5h) (a) 4. of the statutes is amended to read:

71.07 (5h) (a) 4. "Previously owned property" means real property that the claimant or a related person owned during the 2 years prior to doing business in this state as a film production company and for which the claimant may not deduct a loss from the sale of the property to, or an exchange of the property with, the related person under section 267 of the Internal Revenue Code, except that section 267 of the Internal Revenue Code is modified so that if the claimant owns any part of the property, rather than 50 percent ownership, the claimant is subject to section 267 of the Internal Revenue Code for purposes of this subsection.

SECTION 1987. 71.07 (5h) (c) 2. of the statutes is amended to read:

71.07 (5h) (c) 2. A claimant may claim the credit under par. (b) 2. for an amount expended to construct, rehabilitate, remodel, or repair real property, if the claimant began the physical work of construction, rehabilitation, remodeling, or repair, or any demolition or destruction in preparation for the physical work, after December 31, 2007, ~~or if and~~ the completed project is placed in service after December 31, 2007.

SECTION 1988. 71.07 (5h) (c) 3. of the statutes is amended to read:

71.07 (5h) (c) 3. A claimant may claim the credit under par. (b) 2. for an amount expended to acquire real property, if the property is not previously owned property and if the claimant acquires the property after December

31, 2007, ~~or if and~~ the completed project is placed in service after December 31, 2007.

SECTION 1989. 71.07 (5i) of the statutes is created to read:

71.07 (5i) ELECTRONIC MEDICAL RECORDS CREDIT. (a) *Definitions.* In this subsection, "claimant" means a person who files a claim under this subsection.

(b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2009, a claimant may claim as a credit against the taxes imposed under s. 71.02, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid in the taxable year for information technology hardware or software that is used to maintain medical records in electronic form, if the claimant is a health care provider, as defined in s. 146.81 (1).

(c) *Limitations.* 1. The maximum amount of the credits that may be claimed under this subsection and ss. 71.28 (5i) and 71.47 (5i) in a taxable year is \$10,000,000, as allocated under s. 560.204.

2. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

(d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

SECTION 1990. 71.07 (5j) of the statutes is created to read:

71.07 (5j) ETHANOL AND BIODIESEL FUEL PUMP CREDIT. (a) *Definitions.* In this subsection:

1. "Biodiesel fuel" has the meaning given in s. 168.14 (2m) (a).

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

3. "Motor vehicle fuel" has the meaning given in s. 78.005 (13).

(b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2007, and before January 1, 2018, a claimant may claim as a credit against the taxes imposed under s. 71.02, up to the amount of the taxes, an amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to install or retrofit pumps located in this state that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at least 20 percent biodiesel fuel.

(c) *Limitations.* 1. The maximum amount of the credit that a claimant may claim under this subsection in a taxable year is an amount that is equal to \$5,000 for each service station for which the claimant has installed or retrofitted pumps as described under par. (b).

2. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

(d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

SECTION 1990m. 71.07 (5k) of the statutes is created to read:

71.07 (5k) COMMUNITY REHABILITATION PROGRAM CREDIT. (a) *Definitions.* In this subsection:

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

2. "Community rehabilitation program" means a nonprofit entity, county, municipality, or state or federal agency that directly provides, or facilitates the provision of, vocational rehabilitation services to individuals who have disabilities to maximize the employment opportunities, including career advancement, of such individuals.

3. "Vocational rehabilitation services" include education, training, employment, counseling, therapy, placement, and case management.

4. "Work" includes production, packaging, assembly, food service, custodial service, clerical service, and other commercial activities that improve employment opportunities for individuals who have disabilities.

(b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after July 1, 2009, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of those taxes, an amount equal to 5 percent of the amount the claimant paid in the taxable year to a community rehabilitation program to perform work for the claimant's business, pursuant to a contract.

(c) *Limitations.* 1. The maximum amount of the credit that any claimant may claim under this subsection in a taxable year is \$25,000 for each community rehabilitation program for which the claimant enters into a contract to have the community rehabilitation program perform work for the claimant's business.

2. No credit may be claimed under this subsection unless the claimant submits with the claimant's return a form, as prescribed by the department of revenue, that verifies that the claimant has entered into a contract with

a community rehabilitation program and that the program has received payment from the claimant for work provided by the program, consistent with par. (b).

3. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of amounts under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

(d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under s. 71.28 (4), applies to the credit under this subsection.

SECTION 1990s. 71.07 (6e) (a) 2. a. of the statutes is amended to read:

71.07 (6e) (a) 2. a. An individual who had served on active duty in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of this state at the time of entry into that active service; or who had been a resident of this state for any consecutive 5-year period after entry into that active duty service; and who, while a resident of this state, died while on active duty.

SECTION 1990sc. 71.07 (6e) (a) 2. b. of the statutes is amended to read:

71.07 (6e) (a) 2. b. An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of this state at the time of entry into that active service; ~~who was at least 65 years of age at the time of his or her death or would have been 65 years of age at the close of the year in which the death occurred~~ or who had been a resident of this state for any consecutive 5-year period after entry into that active duty service; who was a resident of this state at the time of his or her death; and who had either a service-connected disability rating of 100 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based on individual unemployability.

SECTION 1990se. 71.07 (6e) (a) 2. c. of the statutes is amended to read:

71.07 (6e) (a) 2. c. An individual who had served in the national guard or a reserve component of the U.S. armed forces; who was a resident of this state at the time of entry into that service; or who had been a resident of this state for any consecutive 5-year period after entry into that service; and who, while a resident of this state, died in the line of duty while on active or inactive duty for training purposes.

SECTION 1990sg. 71.07 (6e) (a) 3. (intro.) of the statutes is amended to read:

71.07 (6e) (a) 3. (intro.) "Eligible veteran" means an individual who is at least 65 years of age and who is verified by the department of veterans affairs as meeting all of the following conditions:

SECTION 1990si. 71.07 (6e) (a) 3. b. of the statutes is amended to read:

71.07 (6e) (a) 3. b. Was a resident of this state at the time of entry into that active service or had been a resident of this state for any consecutive 5-year period after entry into that service.

SECTION 1990sk. 71.07 (6e) (a) 3. d. of the statutes is amended to read:

71.07 (6e) (a) 3. d. Has either a service-connected disability rating of 100 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based on individual unemployability.

SECTION 1990sm. 71.07 (6e) (a) 3e. of the statutes is created to read:

71.07 (6e) (a) 3e. "Individual unemployability" means a condition under which a veteran has a service-connected disability rating of either 60 percent under 38 USC 1114 or 1134 or two or more service-connected disability conditions where one condition has at least a 40 percent scheduler rating and the combined scheduler rating for all conditions is at least 70 percent, and has an administrative adjustment added to his or her service-connected disability, due to individual unemployability, such that the federal Department of Veterans Affairs rates the veteran 100 percent disabled.

SECTION 1991. 71.08 (1) (intro.) of the statutes is amended to read:

71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married couple filing jointly, trust, or estate under s. 71.02, not considering the credits under ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), ~~(3e), (3e),~~ (3m), (3n), ~~(3p),~~ (3s), (3t), (3w), (5b), (5d), (5e), (6), (6e), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the tax under this section, there is imposed on that natural person, married couple filing jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax computed as follows:

SECTION 1991h. 71.10 (4) (cn) of the statutes is created to read:

71.10 (4) (cn) Biodiesel fuel production credit under s. 71.07 (3h).

SECTION 1992m. 71.10 (4) (es) of the statutes is created to read:

71.10 (4) (es) Community rehabilitation program credit under s. 71.07 (5k).

SECTION 1993. 71.10 (4) (gc) of the statutes is created to read:

71.10 (4) (gc) Ethanol and biodiesel fuel pump credit under s. 71.07 (5j).

SECTION 1994. 71.10 (4) (gxx) of the statutes is created to read:

71.10 (4) (gxx) Electronic medical records credit under s. 71.07 (5i).

SECTION 1994h. 71.10 (4) (i) of the statutes is amended to read:

71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland preservation credit under subch. IX, homestead credit under subch. VIII, farmland tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s. 71.07 (2fd), dairy manufacturing facility investment credit under s. 71.07 (3p), film production services credit under s. 71.07 (5f) (b) 2., veterans and surviving spouses property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w), earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes withheld under subch. X.

SECTION 1995. 71.10 (5) (g) of the statutes is amended to read:

71.10 (5) (g) *Tax return.* The secretary of revenue shall provide a place for the designations under this subsection on the individual income tax return and, on forms printed by the department of revenue, the secretary shall highlight that place on the return by a symbol chosen by the department of revenue that relates to endangered resources.

SECTION 1996. 71.10 (5e) (g) of the statutes is amended to read:

71.10 (5e) (g) *Tax return.* The secretary of revenue shall provide a place for the designations under this subsection on the individual income tax return, and, on forms printed by the department of revenue, the secretary shall highlight that place on the return by a symbol chosen by the department that relates to a football stadium, as defined in s. 229.821 (6).

SECTION 1997. 71.21 (4) of the statutes is amended to read:

71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dm), (2ds), (2dx), (3g), ~~(3h),~~ (3n), ~~(3p),~~ (3s), (3t), (3w), ~~(5b),~~ (5e), (5f), (5g), ~~and (5h), (5i), (5j), and (5k)~~ and passed through to partners shall be added to the partnership's income.

SECTION 1998. 71.22 (4) (L) of the statutes is repealed.

SECTION 1999. 71.22 (4) (m) of the statutes is repealed.

SECTION 2000. 71.22 (4) (n) of the statutes is amended to read:

71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after December 31, 1998, and before January 1, 2000, means

the federal Internal Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (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. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1998, do not apply to this paragraph with respect to taxable years beginning after December 31, 1998, and before January 1, 2000, except that changes to the Internal Revenue Code made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431

of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2001. 71.22 (4) (o) of the statutes is amended to read:

71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after December 31, 1999, and before January 1, 2003, means the federal Internal Revenue Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of

P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (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. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1999, do not apply to this paragraph with respect to taxable years beginning after December 31, 1999, and before January 1, 2003, except that changes to the Internal Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,

excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2002. 71.22 (4) (p) of the statutes is amended to read:

71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after December 31, 2002, and before January 1, 2004, means the federal Internal Revenue Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and ~~section sections~~ 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c)

(2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (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. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2002, do not apply to this paragraph with respect to taxable years beginning after December 31, 2002, and before January 1, 2004, except that changes to the Internal Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.

108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2003. 71.22 (4) (q) of the statutes is amended to read:

71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after December 31, 2003, and before January 1, 2005, means the federal Internal Revenue Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (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. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.

106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2003, do not apply to this paragraph with respect to taxable years beginning after December 31, 2003, and before January 1, 2005, except that changes to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2004. 71.22 (4) (r) of the statutes is amended to read:

71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after December 31, 2004, and before January 1, 2006, means the federal Internal Revenue Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (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. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,

1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2004, do not apply to this paragraph with respect to taxable years beginning after December 31, 2004, and before January 1, 2006, except that changes to the Internal Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2005. 71.22 (4) (s) of the statutes is created to read:

71.22 (4) (s) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after December 31, 2005, and before January 1, 2007, means the federal Internal Revenue Code as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L.

109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (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. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2005, do not apply to this paragraph with respect to taxable years beginning after December 31, 2005, and before January 1, 2007, except that changes to the Internal Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503,

512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2006. 71.22 (4) (t) of the statutes is created to read:

71.22 (4) (t) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after December 31, 2006, means the federal Internal Revenue Code as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (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. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,

P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 2006, do not apply to this paragraph with respect to taxable years beginning after December 31, 2006.

SECTION 2007. 71.22 (4m) (j) of the statutes is repealed.

SECTION 2008. 71.22 (4m) (k) of the statutes is repealed.

SECTION 2009. 71.22 (4m) (L) of the statutes is amended to read:

71.22 (4m) (L) For taxable years that begin after December 31, 1998, and before January 1, 2000, "Internal Revenue Code", for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter 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, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.

106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the Internal Revenue Code enacted after December 31, 1998, do not apply to this paragraph with respect to taxable years beginning after December 31, 1998, and before January 1, 2000, except that changes to the Internal Revenue Code made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280 and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2010. 71.22 (4m) (m) of the statutes is amended to read:

71.22 (4m) (m) For taxable years that begin after December 31, 1999, and before January 1, 2003, "Internal Revenue Code", for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a),

means the federal Internal Revenue Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter 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, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes.

Amendments to the Internal Revenue Code enacted after December 31, 1999, do not apply to this paragraph with respect to taxable years beginning after December 31, 1999, and before January 1, 2003, except that changes to the Internal Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2011. 71.22 (4m) (n) of the statutes is amended to read:

71.22 (4m) (n) For taxable years that begin after December 31, 2002, and before January 1, 2004, "Internal Revenue Code," for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and ~~section sections 101 and 301 (a)~~ of P.L. 107-147, and as amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter 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, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding ~~section sections 101 and 301 (a)~~ of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the Internal Revenue Code enacted after December 31, 2002, do not apply to this paragraph with respect to taxable years beginning after December 31, 2002, and before January 1, 2004, except that changes to the Internal Revenue Code made by P.L. 108-27, excluding sections 106, 201,

and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173; P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2012. 71.22 (4m) (o) of the statutes is amended to read:

71.22 (4m) (o) For taxable years that begin after December 31, 2003, and before January 1, 2005, "Internal Revenue Code," for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, ~~section sections 101 and 301 (a)~~ of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this sub-

403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter 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, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding ~~section sections 101 and 301 (a)~~ of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the Internal Revenue Code enacted after December 31, 2003, do not apply to this paragraph with respect to taxable years beginning after December 31, 2003, and before January 1, 2005, except that changes to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this sub-

chapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2013. 71.22 (4m) (p) of the statutes is amended to read:

71.22 (4m) (p) For taxable years that begin after December 31, 2004, and before January 1, 2006, "Internal Revenue Code," for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter 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, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section

431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding ~~section sections~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the Internal Revenue Code enacted after December 31, 2004, do not apply to this paragraph with respect to taxable years beginning after December 31, 2004, and before January 1, 2006, except that changes to the Internal Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2014. 71.22 (4m) (q) of the statutes is created to read:

71.22 (4m) (q) For taxable years that begin after December 31, 2005, and before January 1, 2007, "Internal Revenue Code," for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to December 31, 2005, excluding sections 103, 104, and

110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amendeded by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable to this subchapter 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, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the Internal

Revenue Code enacted after December 31, 2005, do not apply to this paragraph with respect to taxable years beginning after December 31, 2005, and before January 1, 2007, except that changes to the Internal Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

SECTION 2015. 71.22 (4m) (r) of the statutes is created to read:

71.22 (4m) (r) For taxable years that begin after December 31, 2006, "Internal Revenue Code," for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly affected in the provisions applicable to this subchapter 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, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280.

107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the Internal Revenue Code enacted after December 31, 2006, do not apply to this paragraph with respect to taxable years beginning after December 31, 2006.

SECTION 2016. 71.22 (5m) of the statutes is renumbered 71.22 (5m) (a).

SECTION 2017. 71.22 (5m) (b) of the statutes is created to read:

71.22 (5m) (b) Notwithstanding subs. (4) and (4m), section 101 of P.L. 109-222, related to extending the increased expense deduction under section 179 of the Internal Revenue Code, applies to property used in farming that is acquired and placed in service in taxable years beginning on or after January 1, 2008, and used by a person who is actively engaged in farming. For purposes of this paragraph, "actively engaged in farming" has the meaning given in 7 CFR 1400.201, and "farming" has the meaning given in section 464 (e) (1) of the Internal Revenue Code.

SECTION 2018. 71.24 (7) of the statutes is amended to read:

71.24 (7) EXTENSIONS. In the case of a corporation required to file a return, ~~when sufficient reason is shown, the department of revenue may on written request shall~~ allow an automatic extension of ~~30 days~~ 7 months or until the original due date of the corporation's corresponding federal return, whichever is later, ~~if the corporation has not received an extension on its federal return.~~ Any extension of time granted by law or by the internal revenue service for the filing of corresponding federal returns shall extend the time for filing under this subchapter to 30 days after the federal due date ~~if a copy of any extension requested of the internal revenue service is filed with the corporation reports the extension in the manner specified by the department on the return.~~ Termination of an automatic extension by the internal revenue service, or its refusal to grant such automatic extension, shall similarly

~~require that any returns due under this subchapter are due on or before 30 days after the date for termination fixed by the internal revenue service.~~ Except for payments of estimated taxes, income or franchise taxes payable upon the filing of the tax return shall not become delinquent during such extension period, but shall be subject to interest at the rate of 12% per year during such period.

SECTION 2019. 71.26 (1) (am) of the statutes is created to read:

71.26 (1) (am) *Veterans service organizations.* Income of a veterans service organization that is chartered under federal law.

SECTION 2020. 71.26 (1) (b) of the statutes is amended to read:

71.26 (1) (b) *Political units.* Income received by the United States, the state and all counties, cities, villages, towns, school districts, technical college districts, joint local water authorities created under s. 66.0823, family long-term care districts under s. 46.2895 or other political units of this state.

SECTION 2021e. 71.26 (1) (g) of the statutes is created to read:

71.26 (1) (g) For taxable years beginning after December 31, 2006, the amount of any incentive payment received by an individual under s. 23.33 (5r) in the taxable year to which the claim relates.

SECTION 2021m. 71.26 (1m) (i) of the statutes is created to read:

71.26 (1m) (i) Those issued under s. 231.03 (6), on or after the effective date of this paragraph [revisor inserts date], if the proceeds from the obligations that are issued are used by a health facility, as defined in s. 231.01 (5), to fund the acquisition of information technology hardware or software.

SECTION 2022. 71.26 (2) (a) of the statutes is amended to read:

71.26 (2) (a) *Corporations in general.* The "net income" of a corporation means the gross income as computed under the Internal Revenue Code as modified under sub. (3) minus the amount of recapture under s. 71.28 (1d) plus the amount of credit computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c) 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income under this paragraph at the time that the taxpayer first claimed the credit plus the amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (3g), ~~(3h), (3n), (3p), (3t), (3w), (5b), (5e), (5f), (5g), and (5h), (5i), (5j), and (5k)~~ and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership's, limited liability company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g) plus the amount of losses from the sale or other disposition of assets the gain from which would be wholly exempt income, as defined in sub. (3) (L), if the assets were sold or otherwise

disposed of at a gain and minus deductions, as computed under the Internal Revenue Code as modified under sub. (3), plus or minus, as appropriate, an amount equal to the difference between the federal basis and Wisconsin basis of any asset sold, exchanged, abandoned, or otherwise disposed of in a taxable transaction during the taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

SECTION 2032. 71.26 (3) (s) of the statutes is amended to read:

71.26 (3) (s) Sections 951 to 964 (relating to controlled foreign corporations) are excluded, and, for taxable years beginning on or after January 1, 2006, sections 951 to 965 (relating to controlled foreign corporations) are excluded.

SECTION 2034. 71.28 (1dx) (a) 5. of the statutes is amended to read:

71.28 (1dx) (a) 5. "Member of a targeted group" means a person who resides in an area designated by the federal government as an economic revitalization area, a person who is employed in an unsubsidized job but meets the eligibility requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position, a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work, real pay project position under s. 49.147 (3m), a person who is eligible for child care assistance under s. 49.155, a person who is a vocational rehabilitation referral, an economically disadvantaged youth, an economically disadvantaged veteran, a supplemental security income recipient, a general assistance recipient, an economically disadvantaged ex-convict, a qualified summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or a food stamp recipient, if the person has been certified in the manner under sub. (1dj) (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

SECTION 2035. 71.28 (1dx) (b) 2. of the statutes is amended to read:

71.28 (1dx) (b) 2. The amount determined by multiplying the amount determined under s. 560.785 (1) (b) by the number of full-time jobs created in a development zone and filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

SECTION 2036. 71.28 (1dx) (b) 3. of the statutes is amended to read:

71.28 (1dx) (b) 3. The amount determined by multiplying the amount determined under s. 560.785 (1) (c) by the number of full-time jobs created in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

SECTION 2037. 71.28 (1dx) (b) 4. of the statutes is amended to read:

71.28 (1dx) (b) 4. The amount determined by multiplying the amount determined under s. 560.785 (1) (bm) by the number of full-time jobs retained, as provided in the rules under s. 560.785, excluding jobs for which a credit has been claimed under sub. (1dj), in an enterprise development zone under s. 560.797 and for which significant capital investment was made and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

SECTION 2038. 71.28 (1dx) (b) 5. of the statutes is amended to read:

71.28 (1dx) (b) 5. The amount determined by multiplying the amount determined under s. 560.785 (1) (c) by the number of full-time jobs retained, as provided in the rules under s. 560.785, excluding jobs for which a credit has been claimed under sub. (1dj), in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

SECTION 2038h. 71.28 (3h) of the statutes is created to read:

71.28 (3h) BIODIESEL FUEL PRODUCTION CREDIT. (a) *Definitions.* In this subsection:

1. "Biodiesel fuel" has the meaning given in s. 168.14 (2m) (a).

2. "Claimant" means a person who is engaged in the business of producing biodiesel fuel in this state and who files a claim under this subsection.

(b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2009, and before January 1, 2013, for a claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the taxable year, a claimant may claim as a credit against the tax imposed under s. 71.23, up to the amount of the tax, an amount that is equal to the number of gallons of biodiesel fuel produced by the claimant in this state in the taxable year multiplied by 10 cents.

(c) *Limitations.* 1. The maximum amount of the credit that a claimant may claim under this subsection in a taxable year is \$1,000,000.

2. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their biodiesel fuel production, as described under par. (b). A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interests.

(d) *Administration.* Subsection (4) (e) to (h) as it applies to the credit under sub. (4), applies to the credit under this subsection.

SECTION 2039. 71.28 (3p) of the statutes is created to read:

71.28 (3p) DAIRY MANUFACTURING FACILITY INVESTMENT CREDIT. (a) *Definitions.* In this subsection:

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

2. "Dairy manufacturing" means processing milk into dairy products or processing dairy products for sale commercially.

3. "Dairy manufacturing modernization or expansion" means constructing, improving, or acquiring buildings or facilities, or acquiring equipment, for dairy manufacturing, including the following, if used exclusively for dairy manufacturing and if acquired and placed in service in this state during taxable years that begin after December 31, 2006, and before January 1, 2015:

a. Building construction, including storage and warehouse facilities.

b. Building additions.

c. Upgrades to utilities, including water, electric, heat, and waste facilities.

d. Milk intake and storage equipment.

e. Processing and manufacturing equipment, including pipes, motors, pumps, valves, pasteurizers, homogenizers, vats, evaporators, dryers, concentrators, and churns.

f. Packaging and handling equipment, including sealing, bagging, boxing, labeling, conveying, and product movement equipment.

g. Warehouse equipment, including storage racks.

h. Waste treatment and waste management equipment, including tanks, blowers, separators, dryers, digesters, and equipment that uses waste to produce energy, fuel, or industrial products.

i. Computer software and hardware used for managing the claimant's dairy manufacturing operation, including software and hardware related to logistics, inventory management, and production plant controls.

4. "Used exclusively" means used to the exclusion of all other uses except for use not exceeding 5 percent of total use.

(b) *Filing claims.* Subject to the limitations provided in this subsection and s. 560.207, for taxable years beginning after December 31, 2006, and before January 1, 2015, a claimant may claim as a credit against the taxes imposed under s. 71.23, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for dairy manufacturing modernization or expansion related to the claimant's dairy manufacturing operation.

(c) *Limitations.* 1. No credit may be allowed under this subsection for any amount that the claimant paid for expenses described under par. (b) that the claimant also

claimed as a deduction under section 162 of the Internal Revenue Code.

2. The aggregate amount of credits that a claimant may claim under this subsection is \$200,000.

2m. a. The maximum amount of the credits that may be claimed under this subsection and ss. 71.07 (3p) and 71.47 (3p) in fiscal year 2007-08 is \$600,000, as allocated under s. 560.207.

b. The maximum amount of the credits that may be claimed under this subsection and ss. 71.07 (3p) and 71.47 (3p) in fiscal year 2008-09, and in each fiscal year thereafter, is \$700,000, as allocated under s. 560.207.

3. Partnerships, limited liability companies, and tax-option corporations may not claim the credit under this subsection, but the eligibility for, and the amount of, the credit are based on their payment of expenses under par. (b), except that the aggregate amount of credits that the entity may compute shall not exceed \$200,000. A partnership, limited liability company, or tax-option corporation shall compute the amount of credit that each of its partners, members, or shareholders may claim and shall provide that information to each of them. Partners, members of limited liability companies, and shareholders of tax-option corporations may claim the credit in proportion to their ownership interest.

4. If 2 or more persons own and operate the dairy manufacturing operation, each person may claim a credit under par. (b) in proportion to his or her ownership interest, except that the aggregate amount of the credits claimed by all persons who own and operate the dairy manufacturing operation shall not exceed \$200,000.

(d) *Administration.* 1. Subsection (4) (e), (g), and (h), as it applies to the credit under sub. (4), applies to the credit under this subsection.

2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise due under s. 71.23 or no tax is due under s. 71.23, the amount of the claim not used to offset the tax due shall be certified by the department of revenue to the department of administration for payment by check, share draft, or other draft drawn from the appropriation account under s. 20.835 (2) (bn).

SECTION 2040. 71.28 (3w) (a) 5m. of the statutes is created to read:

71.28 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal Revenue Code, determined without regard to any dollar limitations.

SECTION 2041. 71.28 (3w) (a) 6. of the statutes is amended to read:

71.28 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is attributable to ~~compensation~~ wages paid to ~~individuals~~ full-time employees for services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include the amount of ~~compensation~~ wages paid to any ~~individuals~~ full-time employees that exceeds \$100,000.