

18

1 persons served by each community living arrangement for children, and such
2 information shall be available to the public.

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

4 62.23 (7) (i) 8. The attorney general shall take all necessary action, upon the
5 request of the department of health and family services or the department of children
6 and families, to enforce compliance with this paragraph.

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

8 66.0137 (3) HEALTH INSURANCE FOR UNEMPLOYED PERSONS. Any city, village,
9 town, or county may purchase health or dental insurance for unemployed persons
10 residing in the city, village, town, or county who are not eligible for medical
11 assistance under s. 49.46, 49.468 or, 49.47, or 49.471 (4) (a) or (b).

12 **SECTION 1875.** 66.0137 (4) of the statutes is amended to read:

13 66.0137 (4) SELF-INSURED HEALTH PLANS. If a city, including a 1st class city, or
14 a village provides health care benefits under its home rule power, or if a town
15 provides health care benefits, to its officers and employees on a self-insured basis,
16 the self-insured plan shall comply with ss. 49.493 (3) (d), 631.89, 631.90, 631.93 (2),
17 632.746 (10) (a) 2. and (b) 2., 632.747 (3), 632.85, 632.853, 632.855, 632.87 (4), (5),
18 and (6), 632.895 (9) to ~~(14)~~ (15), 632.896, and 767.513 (4).

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

20 66.0301 (1) (a) In this section "municipality" means the state or any
21 department or agency thereof, or any city, village, town, county, school district, public
22 library system, public inland lake protection and rehabilitation district, sanitary
23 district, farm drainage district, metropolitan sewerage district, sewer utility district,
24 solid waste management system created under s. 59.70 (2), local exposition district
25 created under subch. II of ch. 229, local professional baseball park district created

1 under subch. III of ch. 229, local professional football stadium district created under
2 subch. IV of ch. 229, a local cultural arts district created under subch. V of ch. 229,
3 family long-term care district under s. 46.2895, water utility district, mosquito
4 control district, municipal electric company, county or city transit commission,
5 commission created by contract under this section, taxation district, regional
6 planning commission, or city-county health department.

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

8 66.0601 (1) (b) *Payments for abortions restricted.* No city, village, town, family
9 long-term care district under s. 46.2895 or agency or subdivision of a city, village or
10 town may authorize funds for or pay to a physician or surgeon or a hospital, clinic
11 or other medical facility for the performance of an abortion except those permitted
12 under and which are performed in accordance with s. 20.927.

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

14 66.0601 (1) (c) *Payments for abortion-related activity restricted.* No city,
15 village, town, family long-term care district under s. 46.2895 or agency or
16 subdivision of a city, village or town may authorize payment of funds for a grant,
17 subsidy or other funding involving a pregnancy program, project or service if s.
18 20.9275 (2) applies to the pregnancy program, project or service.

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

20 66.0602 (1) (am) "Joint fire department" means a joint fire department
21 organized under s. 61.65 (2) (a) 3. or 62.13 (2m), or a joint fire department organized
22 by any combination of 2 or more cities, villages, or towns under s. 66.0301 (2).

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

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

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

5 66.0602 (1) (d) "Valuation factor" means a percentage equal to the greater of
6 either 4 percent or the percentage change in the political subdivision's January 1
7 equalized value due to new construction less improvements removed between the
8 previous year and the current year, but not less than 2. ~~Except as provided in subs.~~
9 ~~(3), (4), and (5), no political subdivision may increase its levy in any year by a~~
10 ~~percentage that exceeds the political subdivision's valuation factor. In determining~~
11 ~~its levy in any year, a city, village, or town shall subtract any tax increment that is~~
12 ~~calculated under s. 60.85 (1) (L) or 66.1105 (2) (i).~~

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

14 66.0602 (2) **LEVY LIMIT.** Except as provided in subs. (3), (4), and (5), no political
15 subdivision may increase its levy in 2007 or 2008 by a percentage that exceeds the
16 political subdivision's valuation factor. The base amount in any year, to which the
17 limit under this section applies, shall be the maximum allowable levy for the
18 immediately preceding year. In determining its levy in any year, a city, village, or
19 town shall subtract any tax increment that is calculated under s. 60.85 (1) (L) or
20 66.1105 (2) (i).

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

22 66.0602 (3) (d) 3. The limit otherwise applicable under this section does not
23 apply to amounts levied by a county having a population of 500,000 or more for the
24 payment of debt service on appropriation bonds issued under s. 59.85, including debt
25 service on appropriation bonds issued to fund or refund outstanding appropriation

SECTION 1883

1 bonds of the county, to pay related issuance costs or redemption premiums, or to
2 make payments with respect to agreements or ancillary arrangements authorized
3 under s. 59.86.

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

6 66.0602 (3) (e) (intro.) The limit otherwise applicable under this section does
7 not apply to the amount that a county levies in that year for a county children with
8 disabilities education board. any of the following:

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

10 66.0602 (3) (e) 1. The amount that a county levies in that year for a county
11 children with disabilities education board.

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

13 66.0602 (3) (e) 2. The amount that a 1st class city levies in that year for school
14 purposes.

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

16 66.0602 (3) (e) 3. The amount that a county levies in that year under s. 82.08
17 (2) for bridge and culvert construction and repair.

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

19 66.0602 (3) (e) 4. The amount that a county levies in that year to make
20 payments to an adjacent county, under s. 43.12 (1), for library services.

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

22 66.0602 (3) (e) 5. The amount that a political subdivision levies in that year to
23 make up any revenue shortfall for the debt service on a revenue bond issued under
24 s. 66.0621.

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

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

2 66.0602 (3) (h) 1. Subject to subd. 2., the limit otherwise applicable under this
3 section does not apply to the amount that a city, village, or town levies in that year
4 to pay for charges assessed by a joint fire department ~~organized under s. 61.65 (2)~~
5 ~~(a) 3. or 62.13 (2m)~~, but only to the extent that the amount levied to pay for such
6 charges would cause the city, village, or town to exceed the limit that is otherwise
7 applicable under this section.

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

9 66.0602 (4) (a) A political subdivision may exceed the levy increase limit under
10 sub. (2) if its governing body adopts a resolution to that effect and if the resolution
11 is approved in a referendum. The resolution shall specify the proposed amount of
12 increase in the levy beyond the amount that is allowed under sub. (2), and shall
13 specify whether the proposed amount of increase is for the next fiscal year only or if
14 it will apply on an ongoing basis. With regard to a referendum relating to the 2005
15 levy, or any levy in an odd-numbered year thereafter, the political subdivision may
16 call a special referendum for the purpose of submitting the resolution to the electors
17 of the political subdivision for approval or rejection. With regard to a referendum
18 relating to the 2006 levy, or any levy in an even-numbered year thereafter, the
19 referendum shall be held at the next succeeding spring primary or election or
20 September primary or general election.

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

22 66.0602 (4) (d) Within 14 days after the referendum, the clerk of the political
23 subdivision shall certify the results of the referendum to the department of revenue.
24 The levy increase limit otherwise applicable to the political subdivision under this
25 section is increased in the next fiscal year by the percentage approved by a majority

SECTION 1893

1 of those voting on the question. If the resolution specifies that the increase is for one
2 year only, the amount of the increase shall be subtracted from the base used to
3 calculate the limit for the 2nd succeeding fiscal year.

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

5 66.0602 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than
6 2,000 may exceed the levy increase limit otherwise applicable under this section to
7 the town if the town board adopts a resolution supporting an increase and places the
8 question on the agenda of an annual town meeting or a special town meeting and if
9 the annual or special town meeting adopts a resolution endorsing the town board's
10 resolution. The limit otherwise applicable to the town under this section is increased
11 in the next fiscal year by the percentage approved by a majority of those voting on
12 the question. Within 14 days after the adoption of the resolution, the town clerk shall
13 certify the results of the vote to the department of revenue.

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

15 66.0602 (6) PENALTIES. (intro.) If Except as provided in sub. (6m), if the
16 department of revenue determines that a political subdivision has a penalized excess
17 in any year, the department of revenue shall do all of the following:

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

19 66.0602 (6) (c) Ensure that the amount of the penalized excess is not included
20 in determining the limit described under sub. (2) for the political subdivision for the
21 following year.

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

23 66.0602 (6) (d) Ensure that, if a political subdivision's penalized excess exceeds
24 the amount of aid payment that may be reduced under par. (a), the excess amount

1 is subtracted from the aid payments under par. (a) in the following years until the
2 total amount of penalized excess is subtracted from the aid payments.

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

4 **66.0602 (6m) MISTAKES IN LEVIES.** The department of revenue may issue a
5 finding that a political subdivision is not liable for a penalty that would otherwise
6 be imposed under sub. (6) if the department determines that the political
7 subdivision's penalized excess is caused by one of the following clerical errors:

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

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

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

16 **SECTION 1900.** 66.0603 (1m) (e) of the statutes is created to read:

17 **66.0603 (1m) (e)** Subject to s. 67.11 (2) with respect to funds on deposit in a debt
18 service fund for general obligation promissory notes issued under s. 67.12 (12), a
19 county having a population of 500,000 or more, or a person to whom the county has
20 delegated investment authority under sub. (5), may invest and reinvest in the same
21 manner as is authorized for investments and reinvestments under s. 881.01, any of
22 the following:

23 1. Moneys held in any stabilization fund established under s. 59.87 (3).

24 2. Moneys held in a fund or account, including any reserve fund, created in
25 connection with the issuance of appropriation bonds under s. 59.85 or general

SECTION 1900

1 obligation promissory notes under s. 67.12 (12) issued to provide funds for the
2 payment of all or a part of the county's unfunded prior service liability.

3 3. Moneys appropriated or held by the county to pay debt service on
4 appropriation bonds or general obligation promissory notes under s. 67.12 (12).

5 4. Moneys constituting proceeds of appropriation bonds or general obligation
6 promissory notes described in subd. 2. that are available for investment until they
7 are spent.

8 5. Moneys held in an employee retirement system of the county.

9 **SECTION 1901.** 66.0603 (5) of the statutes is created to read:

10 **66.0603 (5) DELEGATION OF INVESTMENT AUTHORITY IN CONNECTION WITH PENSION**
11 **FINANCING IN POPULOUS COUNTIES.** The governing board of a county having a
12 population of 500,000 or more may delegate investment authority over any of the
13 moneys described in sub. (1m) (e) to any of the following persons, which shall be
14 responsible for the general administration and proper operation of the county's
15 employee retirement system, subject to the board's finding that such person has
16 expertise in the field of investments:

17 (a) A public board that is organized for such purpose under county ordinances.

18 (b) A trustee, investment advisor, or investment banking or consulting firm.

19 **SECTION 1902.** 66.0615 (1m) (f) 2. of the statutes is amended to read:

20 66.0615 (1m) (f) 2. Sections 77.51 (12m), (14) ~~(e), (f) and (j)~~ and, (14g), (15a),
21 and (15b), 77.52 (3), (4), ~~(6) and (13)~~, (14), (18), and (19), 77.522, 77.58 (1) to (5), (6m),
22 and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to ~~(14)~~ (15), and
23 77.62, as they apply to the taxes under subch. III of ch. 77, apply to the tax described
24 under subd. 1.

25 **SECTION 1903.** 66.0902 of the statutes is created to read:

1 **66.0902 False claims. (1) DEFINITIONS.** In this section:

2 (a) "Local governmental unit" has the meaning given in s. 66.0131 (1) (a).

3 (b) "Public contract" means a contract for the construction, execution, repair,
4 remodeling, or improvement of a public work or building or for the furnishing of
5 supplies, equipment, material, or professional or contractual services of any kind.

6 **(2) PRESENTATION OF FALSE CLAIMS.** Whoever knowingly presents or causes to
7 be presented a false claim for payment under any public contract with a local
8 governmental unit shall forfeit not less than \$5,000 nor more than \$10,000, plus 3
9 times the amount of the damages that were sustained by the local governmental unit
10 or would have been sustained by the local governmental unit, whichever is greater,
11 as a result of the false claim.

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

13 66.1017 (1) (a) "Family day care home" means a dwelling licensed as a day care
14 center by the department of health and family services children and families under
15 s. 48.65 where care is provided for not more than 8 children.

16 **SECTION 1905.** 66.1105 (6) (g) of the statutes is created to read:

17 66.1105 (6) (g) 1. After the date on which a tax incremental district created by
18 a 1st class city pays off the aggregate of all of its project costs, and notwithstanding
19 the time at which such a district would otherwise be required to terminate under sub.
20 (7), a 1st class city may extend the life of the district for not more than 12 months if
21 the city does all of the following:

22 a. The city enacts an ordinance extending the life of the district for a specified
23 number of months.

SECTION 1905

1 b. The city forwards a copy of the ordinance to the department of revenue,
2 notifying the department that it must continue to authorize the allocation of tax
3 increments to the district under par. (a).

4 2. If the department of revenue receives a notice described under subd. 1. b.,
5 it shall continue authorizing the allocation of tax increments to the district under
6 par. (a) during the district's life, as extended by the city, as if the district's costs had
7 not been paid off and without regard to whether any of the time periods specified in
8 par. (a) 2. to 8. would otherwise require terminating the allocation of such
9 increments.

10 3. If a city receives tax increments as described in subd. 2., the city may use up
11 to 75 percent of the increments received to benefit affordable housing in the city. The
12 remaining portion of the increments shall be used by the city to improve the city's
13 housing stock.

14 **SECTION 1906.** 66.1113 (2) (a) of the statutes is amended to read:

15 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds
16 vote of the members of the governing body who are present when the vote is taken,
17 may enact an ordinance or adopt a resolution declaring itself or, in the case of par.
18 (i), a part of itself to be a premier resort area if, except as provided in pars. (e), (f),
19 (g), and (h), and (i), at least 40% of the equalized assessed value of the taxable
20 property within such political subdivision is used by tourism-related retailers.

21 **SECTION 1907.** 66.1113 (2) (i) of the statutes is created to read:

22 66.1113 (2) (i) A 1st class city may enact an ordinance or adopt a resolution
23 declaring a specified part of itself to be a premier resort area under par. (a), even if
24 less than 40 percent of the equalized assessed value of the taxable property within
25 the specified area of the city is used by tourism-related retailers. A 1st class city that

1 acts under this paragraph and imposes the tax described under par. (b) may spend
2 the proceeds of the tax only for infrastructure expenses within the specified area.
3 An ordinance enacted or a resolution adopted under this paragraph may take effect
4 only if all of the following apply:

- 5 1. The territory in the specified area is contiguous.
- 6 2. The specified area does not exceed 4 square miles.
- 7 3. The territory in the specified area corresponds to 9-digit zip code areas, as
8 determined by the United States Postal Service.

9 **SECTION 1908.** 66.1333 (5) (a) 3. of the statutes is amended to read:

10 66.1333 (5) (a) 3. Within the boundaries of the city, acquire by purchase, lease,
11 eminent domain, or otherwise, any real or personal property or any interest in the
12 property, together with any improvements on the property, necessary or incidental
13 to a redevelopment or urban renewal project; hold, improve, clear or prepare for
14 redevelopment or urban renewal any of the property; sell, lease, subdivide, retain or
15 make available the property for the city's use; mortgage or otherwise encumber or
16 dispose of any of the property or any interest in the property; enter into contracts
17 with redevelopers of property containing covenants, restrictions and conditions
18 regarding the use of the property in accordance with a redevelopment or urban
19 renewal plan, and other covenants, restrictions and conditions that the authority
20 considers necessary to prevent a recurrence of blighted areas or to effectuate the
21 purposes of this section; make any restrictions, conditions or covenants running with
22 the land and provide appropriate remedies for their breach; arrange or contract for
23 the furnishing of services, privileges, works or facilities for, or in connection with a
24 project; temporarily operate and maintain real property acquired by it in a project
25 area for or in connection with a project pending the disposition of the property for

SECTION 1908

1 uses and purposes that may be deemed desirable even though not in conformity with
2 the redevelopment plan for the area; within the boundaries of the city, enter into any
3 blighted property, or building or property in any project area, in order to make
4 inspections, surveys, appraisals, soundings or test borings, and obtain a court order
5 for this purpose if entry is denied or resisted; own and hold property and insure or
6 provide for the insurance of any real or personal property or any of its operations
7 against any risks or hazards, including paying premiums on any insurance; invest
8 any project funds held in reserves or sinking funds or the funds not required for
9 immediate disbursement in property or securities in which savings banks may
10 legally invest funds subject to their control; redeem its bonds issued under this
11 section at the redemption price established in the bonds or purchase the bonds at less
12 than redemption price, all bonds so redeemed or purchased to be canceled; develop,
13 test and report methods and techniques, and carry out demonstrations and other
14 activities, for the prevention and elimination of slums and blight; and disseminate
15 blight elimination, slum clearance and urban renewal information.

16 **SECTION 1909.** 67.01 (9) (intro.) of the statutes is amended to read:

17 67.01 (9) (intro.) This chapter is not applicable to appropriation bonds issued
18 by a county under s. 59.85 and, except ss. 67.08 (1), 67.09 and 67.10, is not applicable:

19 **SECTION 1910.** 67.04 (5) (b) 4. of the statutes is amended to read:

20 67.04 (5) (b) 4. To pay unfunded prior service liability contributions under the
21 Wisconsin retirement system, or to pay unfunded prior service liability with respect
22 to an employee retirement system, if all of the net proceeds of the note will be used
23 to pay for such contributions or payments.

24 **SECTION 1911.** 67.045 (1) (g) of the statutes is created to read:

1 67.045 (1) (g) The debt is issued by a county having a population of 500,000 or
2 more to pay unfunded prior service liability with respect to an employee retirement
3 system.

4 **SECTION 1912.** 67.12 (12) (a) of the statutes is amended to read:

5 67.12 (12) (a) Any municipality may issue promissory notes as evidence of
6 indebtedness for any public purpose, as defined in s. 67.04 (1) (b), including but not
7 limited to paying any general and current municipal expense, and refunding any
8 municipal obligations, including interest on them. Each note, plus interest if any,
9 shall be repaid within 10 years after the original date of the note, except that notes
10 issued under this section for purposes of ss. 119.498, 145.245 (12m), 281.58, 281.59,
11 281.60, and 281.61, ~~or issued~~ to raise funds to pay a portion of the capital costs of a
12 metropolitan sewerage district, or issued by a county having a population of 500,000
13 or more to pay unfunded prior service liability with respect to an employee
14 retirement system shall be repaid within 20 years after the original date of the note.

15 **SECTION 1913.** 69.12 (1) of the statutes is amended to read:

16 69.12 (1) If the state registrar cannot make an amendment to a vital record
17 under s. 69.11 and a person with a direct and tangible interest in the vital record
18 alleges that information on the vital record does not represent the actual facts in
19 effect at the time the record was filed, the person may petition the circuit court of the
20 county in which the event which is the subject of the vital record is alleged to have
21 occurred. The petition shall be accompanied by a certified copy of the original vital
22 record. If the court finds that the petitioner has established the actual facts of the
23 event in effect when the record was filed, the clerk of court shall report the court's
24 determination to the state registrar on a form prescribed by the state registrar, along
25 with the fee required under s. 69.22 (5) (a)-2 (b). Upon receipt of the report, the state

SECTION 1913

1 registrar shall, if information as to the cause of death on an original certificate of
2 death is changed or if information on a marriage certificate concerning the identity
3 of a parent of a party to a marriage is changed, act under sub. (4), or shall change the
4 record under s. 69.11 (5) and send a notice of the change to the local registrar who
5 shall make the change in the record filed in his or her office. This subsection does
6 not apply to a name change prohibited under s. 301.47.

7 **SECTION 1914.** 69.13 (2) (d) of the statutes is amended to read:

8 69.13 (2) (d) The fee specified under s. 69.22 (5) (b) 1 (bg).

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

10 69.14 (1) (cm) *Information concerning paternity.* For a birth which occurs en
11 route to or at a hospital, the filing party shall give the mother a copy of the pamphlet
12 under s. 69.03 (14). If the child's parents are not married at the time of the child's
13 birth, the filing party shall give the mother a copy of the form prescribed by the state
14 registrar under s. 69.15 (3) (b) 3. The filing party shall ensure that trained,
15 designated hospital staff provide to the child's available parents oral information or
16 an audio or video presentation and written information about the form and the
17 significance and benefits of, and alternatives to, establishing paternity, before the
18 parents sign the form. The filing party shall also provide an opportunity to complete
19 the form and have the form notarized in the hospital. If the mother provides a
20 completed form to the filing party while she is a patient in the hospital and within
21 5 days after the birth, the filing party shall send the form directly to the state
22 registrar. The department of ~~workforce development~~ children and families shall pay
23 the filing party a financial incentive for correctly filing a form within 60 days after
24 the child's birth.

25 **SECTION 1916.** 69.15 (3) (b) 1. of the statutes is amended to read:

1 69.15 (3) (b) 1. Except as provided under par. (c), if the state registrar receives
2 a statement acknowledging paternity on a form prescribed by the state registrar and
3 signed by both of the birth parents of a child determined to be a marital child under
4 s. 767.803, a certified copy of the parents' marriage certificate, and the fee required
5 under s. 69.22 (5) (b) 1., the state registrar shall insert the name of the husband from
6 the marriage certificate as the father if the name of the father was omitted on the
7 original birth certificate. The state registrar shall include on the form for the
8 acknowledgment the items in s. 767.813 (5g).

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

10 69.15 (3) (b) 3. Except as provided under par. (c), if the state registrar receives
11 a statement acknowledging paternity on a form prescribed by the state registrar and
12 signed by both parents, and by a parent or legal guardian of any parent who is under
13 the age of 18 years, along with the fee under s. 69.22, the state registrar shall insert
14 the name of the father under subd. 1. The state registrar shall mark the certificate
15 to show that the form is on file. The form shall be available to the department of
16 workforce development children and families or a county child support agency under
17 s. 59.53 (5) pursuant to the program responsibilities under s. 49.22 or to any other
18 person with a direct and tangible interest in the record. The state registrar shall
19 include on the form for the acknowledgment the information in s. 767.805 and the
20 items in s. 767.813 (5g).

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

22 69.20 (3) (f) The state or a local registrar may disclose a social security number
23 on a vital record to the department of workforce development children and families
24 or a county child support agency under s. 59.53 (5) in response to a request under s.
25 49.22 (2m).

SECTION 1919

1 **SECTION 1919.** 69.22 (1) (a) of the statutes is amended to read:

2 69.22 (1) (a) Except as provided under par. (c), ~~\$7~~ \$20 for issuing one certified
3 copy of a vital record and ~~\$3~~ \$20 for any additional certified copy of the same vital
4 record issued at the same time.

5 **SECTION 1920.** 69.22 (1) (b) of the statutes is amended to read:

6 69.22 (1) (b) Except as provided under par. (c), \$20 for issuing an uncertified
7 copy of a vital record issued under s. 69.21 (2) (a) or (b) and \$20 for any additional
8 copy of the same vital record issued at the same time, or \$10 for verifying information
9 about the event submitted by a requester without issuance of a copy, ~~\$7~~, and ~~\$3~~ \$10
10 for any additional copy of the same vital record information issued at the same time.

11 **SECTION 1921.** 69.22 (1) (c) of the statutes is amended to read:

12 69.22 (1) (c) ~~Twelve~~ Twenty dollars for issuing an uncertified copy of a birth
13 certificate or a certified copy of a birth certificate, ~~\$7~~ \$10 of which shall be forwarded
14 to the secretary of administration as provided in sub. (1m) and credited to the
15 appropriations under s. 20.433 (1) (g) and (h); and ~~\$3~~ \$20 for issuing any additional
16 certified or uncertified copy of the same birth certificate issued at the same time.

17 **SECTION 1922.** 69.22 (1) (cm) of the statutes is amended to read:

18 69.22 (1) (cm) ~~Ten~~ Twenty dollars for issuing one certified copy of a certificate
19 of birth resulting in stillbirth and ~~\$3~~ \$20 for any additional certified copy of the same
20 certificate issued at the same time.

21 **SECTION 1923.** 69.22 (1) (d) of the statutes is amended to read:

22 69.22 (1) (d) In addition to other fees under this subchapter, ~~\$10~~ \$20 for
23 expedited service in issuing a vital record.

24 **SECTION 1924.** 69.22 (2) of the statutes is amended to read:

1 69.22 (2) The state registrar and any local registrar may charge \$7 \$10 for a
2 search of vital records if the registrar finds no record. In addition to the \$7 \$10, a
3 registrar may charge a fee to cover the costs of a search of vital records if the
4 requester provides no identifying information or identifying information which is
5 imprecise or inadequate.

6 **SECTION 1925.** 69.22 (3m) of the statutes is created to read:

7 69.22 (3m) (a) Except as provided in par. (b), a local registrar that collects a fee
8 under sub. (1) (a), (b), (c), or (cm) shall forward 60 percent of the increase in that fee,
9 as affected by 2007 Wisconsin Act (this act), over the corresponding fee amount
10 specified in s. 69.22 (1) (a), (b), (c), or (cm), 2005 stats., to the secretary of
11 administration, to be credited to the appropriation account under s. 20.435 (1) (gm).

12 (b) A local registrar that collects a fee for issuing a certified or uncertified copy
13 of a birth certificate under sub. (1) (c) shall forward to the secretary of
14 administration, to be credited to the appropriation account under s. 20.435 (1) (gm),
15 60 percent of the increase in that fee, as affected by 2007 Wisconsin Act (this act),
16 that remains after \$10 is forwarded to the secretary of administration as provided
17 in sub. (1m), over the corresponding fee amount specified in s. 69.22 (1) (c), 2005
18 stats., that remained after \$7 was forwarded to the secretary of administration as
19 provided in s. 69.22 (1m), 2005 stats.

20 **SECTION 1926.** 69.22 (5) (a) of the statutes is repealed and recreated to read:

21 69.22 (5) (a) Twenty dollars for making changes under s. 69.15 (3) (b) 3. or (4m).

22 **SECTION 1927.** 69.22 (5) (b) of the statutes is repealed and recreated to read:

23 69.22 (5) (b) Forty dollars for making a change under s. 69.11 (4), 69.12 (1), (3),
24 or (5), or 69.15 (3) (a) 3., (b) 1. or 2., or (4) (a).

25 **SECTION 1928.** 69.22 (5) (bg) of the statutes is created to read:

SECTION 1928

1 69.22 (5) (bg) Forty dollars for impounding a vital record or creating or
2 registering a new vital record under s. 69.12 (4), 69.13, 69.14 (1) (h), or 69.15 (2), (3)
3 (a) 1. or 2., (3m), or (4) (b).

4 SECTION 1929. 69.22 (5) (bj) of the statutes is created to read:

5 69.22 (5) (bj) Fifty dollars for the delayed filing of a vital record under s. 69.14
6 (2) (b) 5. or 6., 69.16 (2), or 69.19.

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

9 69.30 (1) (bd) "Family Long-term care district" has the meaning given in s.
10 46.2805 (5) (7r).

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

12 69.30 (2) A financial institution, state agency, county department, Wisconsin
13 works agency, service office or family long-term care district or an employee of a
14 financial institution, state agency, county department, Wisconsin works agency,
15 service office or family long-term care district is not subject to s. 69.24 (1) (a) for
16 copying a certified copy of a vital record for use by the financial institution, state
17 agency, county department, Wisconsin works agency, service office or family
18 long-term care district, including use under s. 45.04 (5), if the copy is marked "FOR
19 ADMINISTRATIVE USE".

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

21 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.
22 Property owned by any county, city, village, town, school district, technical college
23 district, public inland lake protection and rehabilitation district, metropolitan
24 sewerage district, municipal water district created under s. 198.22, joint local water
25 authority created under s. 66.0823, family long-term care district under s. 46.2895

1 or town sanitary district; lands belonging to cities of any other state used for public
2 parks; land tax-deeded to any county or city before January 2; but any residence
3 located upon property owned by the county for park purposes that is rented out by
4 the county for a nonpark purpose shall not be exempt from taxation. Except as to
5 land acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed
6 after August 17, 1961, to any such governmental unit or for its benefit while the
7 grantor or others for his or her benefit are permitted to occupy the land or part thereof
8 in consideration for the conveyance. Leasing the property exempt under this
9 subsection, regardless of the lessee and the use of the leasehold income, does not
10 render that property taxable.

11 **SECTION 1933.** 70.11 (9m) of the statutes is created to read:

12 **70.11 (9m) VETERANS SERVICE ORGANIZATIONS.** Real property owned by a
13 veterans service organization that is chartered under federal law, if the property is
14 necessary for the location and convenience of buildings.

15 **SECTION 1934.** 70.11 (41p) of the statutes is created to read:

16 **70.11 (41p) HEALTHY WISCONSIN AUTHORITY.** All property owned by the Healthy
17 Wisconsin Authority, provided that use of the property is primarily related to the
18 purposes of the authority.

19 **SECTION 1935.** 70.111 (23) of the statutes is amended to read:

20 **70.111 (23) VENDING MACHINES.** All machines that automatically dispense soda
21 water beverages, as defined in s. 97.29 (1) (i), and items included as a food or beverage
22 under s. 77.54 (20) (a) and (b) food and food ingredient, as defined in s. 77.51 (3t),
23 upon the deposit in the machines of specified coins or currency, or insertion of a credit
24 card, in payment for the ~~soda water beverages, food or beverages~~ food and food
25 ingredient, as defined in s. 77.51 (3t).

SECTION 1936

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

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

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

4 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before

5 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear

6 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal

7 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,

8 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

9 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

10 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,

11 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431

12 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406

13 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of

14 P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)

15 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,

16 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding

17 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and

18 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.

19 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.

20 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.

21 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.

22 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),

23 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

24 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),

25 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.

1 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
2 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
3 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
4 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121,
5 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,
6 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
7 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
8 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
9 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
10 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin
11 purposes at the same time as for federal purposes. Amendments to the federal
12 Internal Revenue Code enacted after December 31, 1998, do not apply to this
13 paragraph with respect to taxable years beginning after December 31, 1998, and
14 before January 1, 2000, except that changes to the Internal Revenue Code made by
15 P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and
16 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,
17 P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181,
18 P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
19 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
20 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
21 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
22 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
23 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that
24 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36,
25 P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.

SECTION 1938

1 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
2 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
3 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
4 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
5 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
6 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
7 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
8 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
9 purposes at the same time as for federal purposes.

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

11 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
12 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear
13 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
14 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
15 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
16 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
17 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
18 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
19 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
20 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,
21 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
22 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
23 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding
24 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
25 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,

1 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
2 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
3 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280
4 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
5 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
6 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
7 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
8 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.
9 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
10 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
11 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
12 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
13 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
14 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
15 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
16 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,
17 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and
18 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
19 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
20 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
21 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
22 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
23 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin
24 purposes at the same time as for federal purposes. Amendments to the federal
25 Internal Revenue Code enacted after December 31, 1999, do not apply to this

SECTION 1939

1 paragraph with respect to taxable years beginning after December 31, 1999, and
2 before January 1, 2003, except that changes to the Internal Revenue Code made by
3 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
4 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,
5 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,
6 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
7 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
8 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
9 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244,
10 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
11 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
12 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
13 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
14 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly
15 affect the provisions applicable to this subchapter made by P.L. 106-230, P.L.
16 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
17 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
18 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
19 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
20 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,
21 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
22 and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
23 and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
24 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
25 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402

1 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
2 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for
3 federal purposes.

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

5 71.01 (6) (p) For taxable years that begin after December 31, 2002, and before
6 January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear
7 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
8 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,
9 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
10 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
12 431 of P.L. 107-16, and ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as
13 amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
14 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
15 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
16 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
17 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,
18 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
19 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
20 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
21 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
22 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
23 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
24 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
25 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and

SECTION 1940

1 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
2 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
3 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
4 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
5 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
6 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
7 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,
8 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,
9 and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
10 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L.
11 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.
12 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
13 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305,
14 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,
15 P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a),
16 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding
17 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for
18 Wisconsin purposes at the same time as for federal purposes. Amendments to the
19 federal Internal Revenue Code enacted after December 31, 2002, do not apply to this
20 paragraph with respect to taxable years beginning after December 31, 2002, and
21 before January 1, 2004, except that changes to the Internal Revenue Code made by
22 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
23 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
24 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
25 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,

1 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L.
2 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
3 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
4 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
5 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
6 and changes that indirectly affect the provisions applicable to this subchapter made
7 by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
8 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
9 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
10 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
11 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L.
12 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
13 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
14 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
15 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
16 apply for Wisconsin purposes at the same time as for federal purposes.

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

18 71.01 (6) (q) For taxable years that begin after December 31, 2003, and before
19 January 1, 2005, for natural persons and fiduciaries, except fiduciaries of nuclear
20 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
21 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,
22 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
23 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
24 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
25 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,

SECTION 1941

1 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,
2 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
3 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
4 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
5 and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
6 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
7 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
8 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
9 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
10 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
11 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
12 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
13 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
14 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
15 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
16 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
17 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
18 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
19 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
20 107-134, P.L. 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147,
21 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
22 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
23 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
24 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
25 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,

1 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L.
2 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
3 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
4 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
5 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.
6 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
7 applies for Wisconsin purposes at the same time as for federal purposes.
8 Amendments to the federal Internal Revenue Code enacted after December 31, 2003,
9 do not apply to this paragraph with respect to taxable years beginning after
10 December 31, 2003, and before January 1, 2005, except that changes to the Internal
11 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
12 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
13 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
14 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
15 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
16 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
17 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
18 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
19 109-280, and changes that indirectly affect the provisions applicable to this
20 subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
21 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
22 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
23 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
24 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
25 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,

SECTION 1941

1 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
2 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
3 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

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

5 71.01 (6) (r) For taxable years that begin after December 31, 2004, and before
6 January 1, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear
7 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
8 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,
9 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
10 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
12 P.L. 106-573, section 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L.
13 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,
14 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211,
15 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L.
16 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
17 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
18 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
19 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
20 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
21 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
22 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
23 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
24 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
25 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and

1 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
2 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
3 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
4 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
5 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
6 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
7 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,
8 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,
9 and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
10 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
11 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
12 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,
13 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
14 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
15 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
16 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
17 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
18 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The
19 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
20 purposes. Amendments to the federal Internal Revenue Code enacted after
21 December 31, 2004, do not apply to this paragraph with respect to taxable years
22 beginning after December 31, 2004, and before January 1, 2006, except that changes
23 to the Internal Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections
24 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
25 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding

SECTION 1942

1 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
2 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
3 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
4 sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the
5 provisions applicable to this subchapter made by P.L. 109-7, P.L. 109-58, excluding
6 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
7 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
8 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
9 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
10 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
11 excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the
12 same time as for federal purposes.

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

14 71.01 (6) (s) For taxable years that begin after December 31, 2005, and before
15 January 1, 2007, for natural persons and fiduciaries, except fiduciaries of nuclear
16 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
17 Internal Revenue Code as amended to December 31, 2005, excluding sections 103,
18 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
19 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
20 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
21 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
22 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
23 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
24 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
25 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of

1 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates
2 to section 1400S (a), 402 (e), 403 (e), (j), and (q); and 405 of P.L. 109-135, and as
3 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
4 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
5 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
6 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
7 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
8 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
9 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
10 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
11 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
12 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
13 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
14 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
15 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
16 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
17 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
18 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
19 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
20 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
21 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
22 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
23 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
24 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
25 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding

SECTION 1943

1 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
2 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
3 applies for Wisconsin purposes at the same time as for federal purposes.
4 Amendments to the federal Internal Revenue Code enacted after December 31, 2005,
5 do not apply to this paragraph with respect to taxable years beginning after
6 December 31, 2005, and before January 1, 2007, except that changes to the Internal
7 Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
8 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
9 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this
10 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513
11 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of
12 P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

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

14 71.01 (6) (t) For taxable years that begin after December 31, 2006, for natural
15 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
16 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
17 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.
18 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
19 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
20 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
21 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
22 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
23 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
24 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
25 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301

1 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
2 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of
3 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as
4 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
5 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
6 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
7 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
8 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.
9 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
10 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
11 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
12 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
13 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
14 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.
15 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
16 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
17 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
18 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
19 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.
20 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
21 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146
22 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
23 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
24 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
25 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,

SECTION 1944

1 excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies
2 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
3 federal Internal Revenue Code enacted after December 31, 2006, do not apply to this
4 paragraph with respect to taxable years beginning after December 31, 2006.

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

6 71.01 (7r) (c) Notwithstanding sub. (6), section 101 of P.L. 109-222, related to
7 extending the increased expense deduction under section 179 of the Internal
8 Revenue Code, applies to property used in farming that is acquired and placed in
9 service in taxable years beginning on or after January 1, 2008, and used by a person
10 who is actively engaged in farming. For purposes of this paragraph, "actively
11 engaged in farming" has the meaning given in 7 CFR 1400.201, and "farming" has
12 the meaning given in section 464 (e) (1) of the Internal Revenue Code.

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

14 71.02 (1) For the purpose of raising revenue for the state and the counties,
15 cities, villages and towns, there shall be assessed, levied, collected and paid a tax on
16 all net incomes of individuals and fiduciaries, except fiduciaries of nuclear
17 decommissioning trust or reserve funds subject to the tax under s. 71.23 (2), by every
18 natural person residing within the state or by his or her personal representative in
19 case of death, and trusts resident within the state; by every nonresident natural
20 person and trust of this state, upon such income as is derived from property located
21 or business transacted within the state including, but not limited by enumeration,
22 income derived from a limited partner's distributive share of partnership income,
23 income derived from a limited liability company member's distributive share of
24 limited liability company income, income derived from a covenant not to compete to
25 the extent that the covenant was based on a Wisconsin-based activity, the state

1 lottery under ch. 565, any multijurisdictional lottery under ch. 565 if the winning
2 lottery ticket or lottery share was purchased from a retailer, as defined in s. 565.01
3 (6), located in this state or from the department, winnings from a casino or bingo hall
4 that is located in this state and that is operated by a Native American tribe or band
5 and pari-mutuel wager winnings or purses under ch. 562, and also by every
6 nonresident natural person upon such income as is derived from the performance of
7 personal services within the state, except as exempted under s. 71.05 (1) to (3). Every
8 natural person domiciled in the state shall be deemed to be residing within the state
9 for the purposes of determining liability for income taxes and surtaxes. A
10 single-owner entity that is disregarded as a separate entity under section 7701 of the
11 Internal Revenue Code is disregarded as a separate entity under this chapter, and
12 its owner is subject to the tax on the entity's income.

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

14 71.04 (1) (a) All income or loss of resident individuals and resident estates and
15 trusts shall follow the residence of the individual, estate or trust. Income or loss of
16 nonresident individuals and nonresident estates and trusts from business, not
17 requiring apportionment under sub. (4), (10) or (11), shall follow the situs of the
18 business from which derived, except that all income that is realized from the sale of
19 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets
20 were originally bought in this state shall be allocated to this state. All items of
21 income, loss and deductions of nonresident individuals and nonresident estates and
22 trusts derived from a tax-option corporation not requiring apportionment under
23 sub. (9) shall follow the situs of the business of the corporation from which derived,
24 except that all income that is realized from the sale of or purchase and subsequent
25 sale or redemption of lottery prizes if the winning tickets were originally bought in

1 this state shall be allocated to this state. Income or loss of nonresident individuals
2 and nonresident estates and trusts derived from rentals and royalties from real
3 estate or tangible personal property, or from the operation of any farm, mine or
4 quarry, or from the sale of real property or tangible personal property shall follow the
5 situs of the property from which derived. Income from personal services of
6 nonresident individuals, including income from professions, shall follow the situs of
7 the services. A nonresident limited partner's distributive share of partnership
8 income shall follow the situs of the business, except that all income that is realized
9 from the sale of or purchase and subsequent sale or redemption of lottery prizes if
10 the winning tickets were originally bought in this state shall be allocated to this
11 state. A nonresident limited liability company member's distributive share of
12 limited liability company income shall follow the situs of the business, except that
13 all income that is realized from the sale of or purchase and subsequent sale or
14 redemption of lottery prizes if the winning tickets were originally bought in this state
15 shall be allocated to this state. Income of nonresident individuals, estates and trusts
16 from the state lottery under ch. 565 is taxable by this state. Income of nonresident
17 individuals, estates and trusts from any multijurisdictional lottery under ch. 565 is
18 taxable by this state, but only if the winning lottery ticket or lottery share was
19 purchased from a retailer, as defined in s. 565.01 (6), located in this state or from the
20 department. Income of nonresident individuals, nonresident trusts and nonresident
21 estates from pari-mutuel winnings or purses under ch. 562 is taxable by this state.
22 Income of nonresident individuals, estates and trusts from winnings from a casino
23 or bingo hall that is located in this state and that is operated by a Native American
24 tribe or band shall follow the situs of the casino or bingo hall. Income derived by a
25 nonresident individual from a covenant not to compete is taxable by this state to the

1 to the extent that the covenant was based on a Wisconsin-based activity. All other income
2 of or loss of nonresident individuals and nonresident estates and trusts, including
3 any income or loss derived from land contracts, mortgages, stocks, bonds and securities
4 received or from the sale of similar intangible personal property, shall follow the residence of
5 the such persons, except as provided in par. (b) and sub. (9), except that all income that
6 is realized from the sale of or purchase and subsequent sale or redemption of lottery
7 prizes if the winning tickets were originally bought in this state shall be allocated
8 to this state.

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

10 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
11 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3p), (3s), (3t), (3w), ~~(5b), (5d),~~
12 and (5e), (5f), and (5h), (5i), and (5j) and not passed through by a partnership, limited
13 liability company, or tax-option corporation that has added that amount to the
14 partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or
15 71.34 (1) (g).

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

17 71.05 (6) (a) 21. Any amount deducted as income attributable to domestic
18 production activities under section 199 of the Internal Revenue Code if the
19 individual claiming the deduction is a nonresident or part-year resident of this state
20 and if the domestic production activities income is not attributable to a trade or
21 business that is taxable by this state.

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

23 71.05 (6) (a) 22. If an individual is a nonresident or part-year resident of this
24 state and a portion of the amount the individual deducted as income attributable to
25 domestic production activities under section 199 of the Internal Revenue Code is

SECTION 1950

1 attributable to a trade or business that is taxable by this state, the amount deducted
2 under section 199 for federal income tax purposes and in excess of that amount,
3 multiplied by a fraction, the numerator of which is the individual's net earnings from
4 the trade or business that is taxable by this state and the denominator of which is
5 the individual's total net earnings from the trade or business to which the deduction
6 under section 199 of the Internal Revenue Code applies.

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

8 71.05 (6) (a) 23. Any amount deducted by an individual under section 62 (a) (19)
9 of the Internal Revenue Code related to attorney fees or court costs, involving an
10 unlawful discrimination claim, if the individual is a nonresident or part-year
11 resident of this state and if the judgment or settlement resulting from the claim is
12 not taxable by this state.

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

14 71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses and
15 mandatory student fees for a student who is the claimant or who is the claimant's
16 child and the claimant's dependent who is claimed under section 151 (c) of the
17 Internal Revenue Code, to attend any university, college, technical college or a school
18 approved under s. 38.50, that is located in Wisconsin or to attend a public vocational
19 school or public institution of higher education in Minnesota under the
20 Minnesota-Wisconsin reciprocity agreement under s. 39.47, calculated as follows:

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

22 71.05 (6) (b) 28. a. An amount equal to one of the following per student for each
23 year to which the claim relates: for taxable years beginning before January 1, 2007,
24 not more than twice the average amount charged by the board of regents of the
25 University of Wisconsin System at 4-year institutions for resident undergraduate

1 academic fees for the most recent fall semester, as determined by the board of regents
2 by September 1 of that semester, per student for each year to which the claim relates;
3 for taxable years beginning after December 31, 2006, \$6,000.

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

5 71.05 (6) (b) 28. h. No modification may be claimed under this subdivision for
6 an amount paid for tuition expenses and mandatory student fees, as described under
7 this subdivision, if the source of the payment is an amount withdrawn from a college
8 savings account, as described in s. 14.64 or from a college tuition and expenses
9 program, as described in s. 14.63, and if the claimant owner of the account has
10 claimed a deduction under subd. 32. or 33. that relates to such an amount.

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

12 71.05 (6) (b) 39. For taxable years beginning after December 31, 2007, and
13 before January 1, 2009, an amount paid by an individual who is the employee of
14 another person, if the individual's employer pays a portion of the cost of the
15 individual's medical care insurance, for medical care insurance for the individual, his
16 or her spouse, and the individual's dependents, calculated as follows:

17 a. Ten percent of the amount paid by the individual for medical care insurance.

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

SECTION 1955

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

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

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

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

20 71.05 (6) (b) 40. For taxable years beginning after December 31, 2008, and
21 before January 1, 2010, an amount paid by an individual who is the employee of
22 another person, if the individual's employer pays a portion of the cost of the
23 individual's medical care insurance, for medical care insurance for the individual, his
24 or her spouse, and the individual's dependents, calculated as follows:

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

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

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

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

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

5 71.05 (6) (b) 41. For taxable years beginning after December 31, 2009, and
6 before January 1, 2011, an amount paid by an individual who is the employee of
7 another person, if the individual's employer pays a portion of the cost of the
8 individual's medical care insurance, for medical care insurance for the individual, his
9 or her spouse, and the individual's dependents, calculated as follows:

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

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

22 c. For an individual who is a nonresident or part-year resident of this state,
23 multiply the amount calculated under subd. 41. a. or b., by a fraction the numerator
24 of which is the individual's wages, salary, tips, unearned income, and net earnings
25 from a trade or business that are taxable by this state and the denominator of which

1 is the individual's total wages, salary, tips, unearned income, and net earnings from
2 a trade or business. In this subd. 41. c., for married persons filing separately "wages,
3 salary, tips, unearned income, and net earnings from a trade or business" means the
4 separate wages, salary, tips, unearned income, and net earnings from a trade or
5 business of each spouse, and for married persons filing jointly "wages, salary, tips,
6 unearned income, and net earnings from a trade or business" means the total wages,
7 salary, tips, unearned income, and net earnings from a trade or business of both
8 spouses.

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

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

13 71.05 (6) (b) 42. For taxable years beginning after December 31, 2010, an
14 amount paid by an individual who is the employee of another person, if the
15 individual's employer pays a portion of the cost of the individual's medical care
16 insurance, for medical care insurance for the individual, his or her spouse, and the
17 individual's dependents, calculated as follows:

18 a. One hundred percent of the amount paid by the individual for medical care
19 insurance. In this subdivision, "medical care insurance" means a medical care
20 insurance policy that covers the individual, his or her spouse, and the individual's
21 dependents and provides surgical, medical, hospital, major medical, or other health
22 service coverage, and includes payments made for medical care benefits under a
23 self-insured plan, but "medical care insurance" does not include hospital indemnity
24 policies or policies with ancillary benefits such as accident benefits or benefits for loss

SECTION 1958

1 of income resulting from a total or partial inability to work because of illness,
2 sickness, or injury.

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

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

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

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

22 71.05 (6) (b) 43. Subject to subd. 43. e. and f., one of the following allowable
23 amounts, specified in subd. 43. a. to d., of employment-related expenses claimed by
24 the claimant under section 21 of the Internal Revenue Code in the taxable year to
25 which that claim relates:

- 1 a. For taxable years beginning after December 31, 2007, and before January
2 1, 2009, up to \$750 if the claimant has one qualified individual and up to \$1,500 if
3 the claimant has more than one qualified individual.
- 4 b. For taxable years beginning after December 31, 2008, and before January
5 1, 2010, up to \$1,500 if the claimant has one qualified individual and up to \$3,000
6 if the claimant has more than one qualified individual.
- 7 c. For taxable years beginning after December 31, 2009, and before January
8 1, 2011, up to \$2,250 if the claimant has one qualified individual and up to \$4,500
9 if the claimant has more than one qualified individual.
- 10 d. For taxable years beginning after December 31, 2010, up to \$3,000 if the
11 claimant has one qualified individual and up to \$6,000 if the claimant has more than
12 one qualified individual.
- 13 e. A claimant who claims the subtraction under this subdivision is subject to
14 the special rules in 26 USC 21 (e) (2) and (4).
- 15 f. An individual who is a nonresident or part-year resident of this state and who
16 claims the subtraction under this subdivision shall multiply the amount calculated
17 under subd. 43. a., b., c., or d. by a fraction the numerator of which is the individual's
18 wages, salary, tips, unearned income, and net earnings from a trade or business that
19 are taxable by this state and the denominator of which is the individual's total wages,
20 salary, tips, unearned income, and net earnings from a trade or business. In this
21 subd. 43. f., for married persons filing separately "wages, salary, tips, unearned
22 income, and net earnings from a trade or business" means the separate wages, salary,
23 tips, unearned income, and net earnings from a trade or business of each spouse, and
24 for married persons filing jointly "wages, salary, tips, unearned income, and net

SECTION 1959

1 earnings from a trade or business” means the total wages, salary, tips, unearned
2 income, and net earnings from a trade or business of both spouses.

3 **SECTION 1960.** 71.07 (2dj) (am) 4h. of the statutes is amended to read:

4 71.07 (2dj) (am) 4h. Modify section 51 (a) of the internal revenue code so that
5 the amount of the credit is 25% of the qualified first-year wages if the wages are paid
6 to an applicant for a Wisconsin works Works employment position for service either
7 in an unsubsidized position or in a trial job position under s. 49.147 (3) or (3m) and
8 so that the amount of the credit is 20% of the qualified first-year wages if the wages
9 are not paid to such an applicant.

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

11 71.07 (2dx) (a) 5. “Member of a targeted group” means a person who resides
12 in an area designated by the federal government as an economic revitalization area,
13 a person who is employed in an unsubsidized job but meets the eligibility
14 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
15 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,
16 real pay project position under s. 49.147 (3m), a person who is eligible for child care
17 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
18 economically disadvantaged youth, an economically disadvantaged veteran, a
19 supplemental security income recipient, a general assistance recipient, an
20 economically disadvantaged ex-convict, a qualified summer youth employee, as
21 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or
22 a food stamp recipient, if the person has been certified in the manner under sub. (2dj)
23 (am) 3. by a designated local agency, as defined in sub. (2dj) (am) 2.

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

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

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

7 71.07 (2dx) (b) 3. The amount determined by multiplying the amount
8 determined under s. 560.785 (1) (c) by the number of full-time jobs created in a
9 development zone and not filled by a member of a targeted group and by then
10 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
11 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

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

13 71.07 (2dx) (b) 4. The amount determined by multiplying the amount
14 determined under s. 560.785 (1) (bm) by the number of full-time jobs retained, as
15 provided in the rules under s. 560.785, excluding jobs for which a credit has been
16 claimed under sub. (2dj), in an enterprise development zone under s. 560.797 and for
17 which significant capital investment was made and by then subtracting the
18 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
19 under s. 49.147 (3m) (c) for those jobs.

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

21 71.07 (2dx) (b) 5. The amount determined by multiplying the amount
22 determined under s. 560.785 (1) (c) by the number of full-time jobs retained, as
23 provided in the rules under s. 560.785, excluding jobs for which a credit has been
24 claimed under sub. (2dj), in a development zone and not filled by a member of a

1 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or
2 the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

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

4 **71.07 (3p) DAIRY MANUFACTURING FACILITY INVESTMENT CREDIT. (a) Definitions.**

5 In this subsection:

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

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

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

14 a. Building construction, including storage and warehouse facilities.

15 b. Building additions.

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

17 d. Milk intake and storage equipment.

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

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

23 g. Warehouse equipment, including storage racks.