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1 110-245, excluding sections 110, 113, and 301 of P.L. 110-245, ~~and section 15316 of~~  
2 P.L. 110-246, section 301 of division B and section 313 of division C of P.L. 110-343,  
3 P.L. 110-458, section 1541 of division B of P.L. 111-5, and P.L. 111-192, apply for  
4 Wisconsin purposes at the same time as for federal purposes.”.

5 \*b1041/2.7\*897. Page 838, line 20: after that line insert:

6 “SECTION 2012d. 71.30 (3) (dn) of the statutes is created to read:

71.30 (3) (dn) Qualified production activities credit under s. 71.28 (5n).”.

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\*b0914/2.88\*898. Page 838, line 23: after “2008,” insert “and before January  
1, 2011.”.

10 \*b0914/2.89\*899. Page 839, line 13: after “110-289,” insert “except section  
11 3093 of P.L. 110-289.”.

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\*b0914/2.90\*900. Page 839, line 13: after “110-317,” insert “and”.

13 \*b0914/2.91\*901. Page 839, line 14: delete “P.L. 110-351, and” and  
14 substitute “P.L. 110-351.”.

15 \*b0914/2.92\*902. Page 839, line 15: delete lines 15 and 16 and substitute  
16 “amended by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division  
17 B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L.  
18 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325,  
19 and”.

20 \*b0914/2.93\*903. Page 840, line 17: after “110-246.” insert “section 3093 of  
21 P.L. 110-289.”.

1           **\*b0914/2.94\*904.** Page 840, line 18: delete that line and substitute “C of P.L.  
2           110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522,  
3           1531, and 1541 of division”.

4           **\*b0914/2.95\*905.** Page 840, line 19: delete “and sections 2111, 2112, and  
5           2113” and substitute “P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L.  
6           111-226, section 2112”.

7           **\*b0914/2.96\*906.** Page 840, line 20: after “111-240,” insert “and P.L.  
8           111-325,”.

9           **\*b0914/2.97\*907.** Page 840, line 25: after “2008,” insert “and before January  
10           1, 2011,”.

11           **\*b0914/2.98\*908.** Page 841, line 1: delete “1401, 1402, 1521, 1522, and 1531”  
12           and substitute “1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541”.

13           **\*b0914/2.99\*909.** Page 841, line 2: delete “and sections 2111, 2112, and 2113”  
14           and substitute “P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L.  
15           111-226, section 2112”.

16           **\*b0914/2.100\*910.** Page 841, line 3: after “111-240,” insert “and P.L.  
17           111-325,”.

18           **\*b0914/2.101\*911.** Page 841, line 4: delete “1401, 1402, 1521, 1522, and  
19           1531” and substitute “1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541”.

20           **\*b0914/2.103\*912.** Page 841, line 5: after “111-240,” insert “and P.L.  
21           111-325,”.

1           **\*b0914/2.102\*913.** Page 841, line 5: delete “and sections 2111, 2112, and  
2           2113” and substitute “P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L.  
3           111-226, section 2112”.

4           **\*b0914/2.104\*914.** Page 841, line 6: after that line insert:

5           “**SECTION 2013d.** 71.34 (1g) (un) of the statutes is created to read:

6           71.34 (1g) (un) “Internal Revenue Code” for tax-option corporations, for  
7           taxable years that begin after December 31, 2010, means the federal Internal  
8           Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and  
9           110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
10          103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,  
11          sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.  
12          106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections  
13          106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316,  
14          401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422,  
15          847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323,  
16          1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L.  
17          109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section  
18          1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503,  
19          and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417,  
20          418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L.  
21          110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L.  
22          110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b),  
23          (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245,  
24          P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.

1 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317,  
2 P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313  
3 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401,  
4 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L.  
5 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,  
6 and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L.  
7 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and  
8 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113  
9 of P.L. 111-240, and P.L. 111-312, and as indirectly affected in the provisions  
10 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding  
11 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514  
12 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
13 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
14 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
15 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
16 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
17 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
18 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
19 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
20 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
21 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.  
22 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
23 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201  
24 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
25 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102,

1 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,  
2 P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
3 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59,  
4 excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L.  
5 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
6 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
7 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227,  
8 P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A  
9 and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and  
10 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L.  
11 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172,  
12 P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314,  
13 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and  
14 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections  
15 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L.  
16 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522,  
17 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding  
18 section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and  
19 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L.  
20 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and  
21 2113 of P.L. 111-240, and P.L. 111-325, except that section 1366 (f) (relating to  
22 pass-through of items to shareholders) is modified by substituting the tax under s.  
23 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies  
24 for Wisconsin purposes at the same time as for federal purposes, except that changes  
25 made by section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424,

1 and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215,  
2 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding  
3 sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b),  
4 (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections 15312,  
5 15313, 15314, and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041, 3051,  
6 3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L.  
7 110-317, sections 116, 208, and 211 of division B and section 504 of division C of P.L.  
8 110-343, section 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147,  
9 sections 10908 and 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not  
10 apply for taxable years beginning before January 1, 2011. Amendments to the  
11 federal Internal Revenue Code enacted after December 31, 2010, do not apply to this  
12 paragraph with respect to taxable years beginning after December 31, 2010.

13 **SECTION 2013n.** 71.42 (2) (t) of the statutes is amended to read:

14 71.42 (2) (t) For taxable years that begin after December 31, 2007, and before  
15 January 1, 2009, "Internal Revenue Code" means the federal Internal Revenue Code  
16 as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L.  
17 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
18 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
19 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
20 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
21 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
22 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
23 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
24 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
25 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403

1 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
2 P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28, P.L.  
3 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, and P.L. 110-172, and as  
4 amended by P.L. 110-245, excluding sections 110, 113, and 301 of P.L. 110-245, and  
5 section 15316 of P.L. 110-246, section 301 of division B and section 313 of division  
6 C of P.L. 110-343, P.L. 110-458, section 1541 of division B of P.L. 111-5, and P.L.  
7 111-192, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.  
8 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
9 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
10 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
11 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
12 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
13 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
14 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
15 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
16 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
17 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
18 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
19 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
20 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
21 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
22 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
23 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
24 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
25 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,

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. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,  
3 and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844  
4 of P.L. 109-280, P.L. 110-245, excluding sections 110, 113, and 301 of P.L. 110-245,  
5 and section 15316 of P.L. 110-246, section 301 of division B and section 313 of division  
6 C of P.L. 110-343, P.L. 110-458, section 1541 of division B of P.L. 111-5, and P.L.  
7 111-192, except that “Internal Revenue Code” does not include section 847 of the  
8 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
9 purposes at the same time as for federal purposes. Amendments to the federal  
10 Internal Revenue Code enacted after December 31, 2007, do not apply to this  
11 paragraph with respect to taxable years beginning after December 31, 2007, and  
12 before January 1, 2009, except that changes to the Internal Revenue Code made by  
13 P.L. 110-245, excluding sections 110, 113, and 301 of P.L. 110-245, and section 15316  
14 of P.L. 110-246, section 301 of division B and section 313 of division C of P.L. 110-343,  
15 P.L. 110-458, section 1541 of division B of P.L. 111-5, and P.L. 111-192, and changes  
16 that indirectly affect the provisions applicable to this subchapter made by P.L.  
17 110-245, excluding sections 110, 113, and 301 of P.L. 110-245, and section 15316 of  
18 P.L. 110-246, section 301 of division B and section 313 of division C of P.L. 110-343,  
19 P.L. 110-458, section 1541 of division B of P.L. 111-5, and P.L. 111-192, apply for  
20 Wisconsin purposes at the same time as for federal purposes.”.

21 **\*b1041/2.8\*915.** Page 841, line 6: after that line insert:

22 “SECTION 2013d. 71.34 (1k) (g) of the statutes is amended to read:

23 71.34 (1k) (g) An addition shall be made for credits computed by a tax-option  
24 corporation under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm), (1ds), (1dx), (1dy),

1 (3), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3t), (3w), (5e), (5f), (5g), (5h), (5i), (5j),  
2 (5k), (5n), (5r), (5rm), and (8r) and passed through to shareholders.”

3 **\*b0914/2.105\*916.** Page 841, line 8: after “2008,” insert “and before January  
4 1, 2011.”

5 **\*b0914/2.107\*917.** Page 841, line 24: after “110-317,” insert “and”.

6 **\*b0914/2.106\*918.** Page 841, line 24: after “110-289,” insert “except section  
7 3093 of P.L. 110-289.”

8 **\*b0914/2.108\*919.** Page 841, line 25: delete “P.L. 110-351, and” and  
9 substitute “P.L. 110-351.”

10 **\*b0914/2.109\*920.** Page 842, line 1: delete lines 1 and 2 and substitute  
11 “sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
12 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section  
13 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325, and as indirectly”.

14 **\*b0914/2.111\*921.** Page 843, line 1: after “110-343,” insert “P.L. 110-351.”

15 **\*b0914/2.110\*922.** Page 843, line 1: after “110-246,” insert “section 3093 of  
16 P.L. 110-289.”

17 **\*b0914/2.112\*923.** Page 843, line 2: delete “1401, 1402, 1521, 1522, and  
18 1531” and substitute “1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541”.

19 **\*b0914/2.113\*924.** Page 843, line 3: delete “and sections 2111, 2112, and  
20 2113 of P.L. 111-240.” and substitute “P.L. 111-192, section 1601 of P.L. 111-203,  
21 section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325.”

22 **\*b0914/2.114\*925.** Page 843, line 8: after “2008,” insert “and before January  
23 1, 2011.”

1           **\*b0914/2.115\*926.** Page 843, line 9: delete “1401, 1402, 1521, 1522, and  
2           1531” and substitute “1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541”.

3           **\*b0914/2.116\*927.** Page 843, line 10: delete “and sections 2111, 2112, and  
4           2113” and substitute “P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L.  
5           111-226, section 2112”.

6           **\*b0914/2.117\*928.** Page 843, line 11: after “111-240,” insert “and P.L.  
7           111-325,”.

8           **\*b0914/2.118\*929.** Page 843, line 12: delete “1401, 1402, 1521, 1522, and  
9           1531” and substitute “1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541”.

10          **\*b0914/2.119\*930.** Page 843, line 13: delete “and sections 2111, 2112, and  
11          2113 of P.L. 111-240,” and substitute “P.L. 111-192, section 1601 of P.L. 111-203,  
12          section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325,”.

13          **\*b0785/4.14\*931.** Page 843, line 14: after that line insert:

14          “**SECTION 2014r.** 71.45 (1t) (j) of the statutes is repealed.”.

15          **\*b0914/2.120\*932.** Page 843, line 14: after that line insert:

16          “**SECTION 2014d.** 71.42 (2) (tn) of the statutes is created to read:

17           71.42 (2) (tn) For taxable years that begin after December 31, 2010, “Internal  
18           Revenue Code” means the federal Internal Revenue Code as amended to  
19           December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
20           13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
21           1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
22           106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
23           107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
24           108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.

1 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
2 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
3 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
4 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
5 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222,  
6 P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of  
7 division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections  
8 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5  
9 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172,  
10 P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections  
11 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and  
12 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116,  
13 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343,  
14 P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of  
15 division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections  
16 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, P.L. 111-152,  
17 except section 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203,  
18 P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except  
19 sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as  
20 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
21 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
22 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
23 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
24 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
25 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.

1 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
2 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
3 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
4 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
5 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
6 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
7 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
8 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
9 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
10 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
11 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
12 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
13 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
14 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
15 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222,  
16 P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
17 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,  
18 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,  
19 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)  
20 of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4,  
21 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding  
22 sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e)  
23 of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
24 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401,  
25 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L.

1 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021,  
2 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L.  
3 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections  
4 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-325, except that  
5 “Internal Revenue Code” does not include section 847 of the federal Internal Revenue  
6 Code. The Internal Revenue Code applies for Wisconsin purposes at the same time  
7 as for federal purposes, except that changes made by section 209 of P.L. 109-222,  
8 sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403  
9 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L.  
10 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142,  
11 P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, sections  
12 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314, and 15342 of P.L. 110-246,  
13 sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L.  
14 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, and 211 of division  
15 B and section 504 of division C of P.L. 110-343, section 14 of P.L. 111-92, sections 531,  
16 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L. 111-148, and section  
17 2043 of P.L. 111-240 do not apply for taxable years beginning before January 1, 2011.  
18 Amendments to the federal Internal Revenue Code enacted after December 31, 2010,  
19 do not apply to this paragraph with respect to taxable years beginning after  
20 December 31, 2010.”.

21 **\*b0802/1.3\*933.** Page 843, line 15: delete lines 15 to 20.

22 **\*b0956/2.4\*934.** Page 843, line 20: after that line insert:

23 **“SECTION 2015f.** 71.45 (4) of the statutes is renumbered 71.45 (4) (a) and  
24 amended to read:

1           71.45 (4) (a) Insurers Except as provided in par. (b), insurers computing tax  
2 under this subchapter may subtract from Wisconsin net income any Wisconsin net  
3 business loss sustained in any of the next 15 preceding taxable years to the extent  
4 not offset by Wisconsin net business income of any year between the loss year and  
5 the taxable year for which an offset is claimed and computed without regard to sub.  
6 (2) (a) 8. and 9. and this subsection and limited to the amount of net income, but no  
7 loss incurred for a taxable year before taxable year 1987 by a nonprofit service plan  
8 of sickness care under ch. 148, or dental care under s. 447.13 may be treated as a net  
9 business loss of the successor service insurer under ch. 613 operating by virtue of s.  
10 148.03 or 447.13.

11           **SECTION 2015g.** 71.45 (4) (b) of the statutes is created to read:

12           71.45 (4) (b) An insurer that is part of a combined group under s. 71.255 may  
13 offset against its Wisconsin net business income any unused pre-2009 net business  
14 loss carry-forward under s. 71.255 (6) (bm) for the 20 taxable years that begin after  
15 December 31, 2011.”.

16           **\*b1005/P5.3\*935.** Page 843, line 20: after that line insert:

17           **“SECTION 2015d.** 71.45 (1t) (m) of the statutes is created to read:

18           71.45 (1t) (m) Those issued by the Wisconsin Housing and Economic  
19 Development Authority to provide loans to a public affairs network under s. 234.75  
20 (4).”.

21           **\*b1041/2.9\*936.** Page 843, line 20: after that line insert:

22           **“SECTION 2015d.** 71.45 (2) (a) 10. of the statutes, as affected by 2011 Wisconsin  
23 Act 3, is amended to read:

1           71.45 (2) (a) 10. By adding to federal taxable income the amount of credit  
2           computed under s. 71.47 (1dd) to (1dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn),  
3           (3w), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5n), (5r), (5rm), (8r), and (9s) and not passed  
4           through by a partnership, limited liability company, or tax-option corporation that  
5           has added that amount to the partnership's, limited liability company's, or  
6           tax-option corporation's income under s. 71.21 (4) or 71.34 (1k) (g) and the amount  
7           of credit computed under s. 71.47 (1), (3), (3t), (4), (4m), and (5).”

8           **\*b1053/2.66\*937.** Page 854, line 19: delete lines 19 to 25.

9           **\*b1053/2.67\*938.** Page 855, line 1: delete lines 1 to 8.

10          **\*b0945/1.6\*939.** Page 861, line 8: after that line insert:

11          “SECTION 2071d. 71.47 (3p) (c) 2. of the statutes is amended to read:

12           71.47 (3p) (c) 2. The aggregate amount of credits that a claimant may claim  
13           under this subsection is \$200,000 for each of the claimant's dairy manufacturing  
14           facilities.”

15          **\*b0945/1.7\*940.** Page 862, line 1: delete lines 1 to 14 and substitute:

16          “SECTION 2075d. 71.47 (3p) (c) 4. of the statutes is amended to read:

17           71.47 (3p) (c) 4. If 2 or more persons own and operate ~~the a~~ dairy manufacturing  
18           ~~operation~~ facility, each person may claim a credit under par. (b) in proportion to his  
19           or her ownership interest, except that the aggregate amount of the credits claimed  
20           by all persons who own and operate the dairy manufacturing ~~operation~~ facility shall  
21           not exceed \$200,000.”

22          **\*b0930/P1.3\*941.** Page 863, line 2: after “(b)” insert “who satisfies the wage  
23           requirements under s. 238.16 (3) (a) or (b).”

24          **\*b0980/3.20\*942.** Page 864, line 2: delete “238.19” and substitute “93.545”.

1           **\*b0980/3.21\*943.** Page 864, line 15: delete “238.19” and substitute “93.545”.

2           **\*b0980/3.22\*944.** Page 864, line 20: delete “238.19” and substitute “93.545”.

3           **\*b0980/3.23\*945.** Page 864, line 23: delete “238.21” and substitute “93.547”.

4           **\*b0980/3.24\*946.** Page 865, line 7: delete “238.21” and substitute “93.547”.

5           **\*b0980/3.25\*947.** Page 865, line 10: delete “238.17” and substitute “93.54”.

6           **\*b0980/3.26\*948.** Page 866, line 3: delete “238.17” and substitute “93.54”.

7           **\*b0980/3.27\*949.** Page 866, line 8: delete “238.17” and substitute “93.54”.

8           **\*b0980/3.28\*950.** Page 874, line 7: delete “238.14” and substitute “73.15”.

9           **\*b1041/2.10\*951.** Page 874, line 25: after that line insert:

10           **“SECTION 2122d.** 71.47 (5n) of the statutes is created to read:

11           71.47 (5n) QUALIFIED PRODUCTION ACTIVITIES CREDIT. (a) *Definitions.* In this  
12 subsection:

13           1. “Claimant” means a person who files a claim under this subsection.

14           2. “Eligible qualified production activities income” means the lesser of the  
15 following:

16           a. Qualified production activities income that derives from property located in  
17 this state that is assessed as manufacturing property under s. 70.995 or as  
18 agricultural property under s. 70.32 (2) (a) 4.

19           b. Income that is apportioned to this state under s. 71.45 (3), (3d), and (3e).

20           c. Income that is determined to be taxable in this state under s. 71.255 (2).

21           3. “Qualified production activities income” means qualified production  
22 activities income as defined in 26 USC 199 (c).

1           (b) *Filing claims.* Subject to the limitations provided in this subsection, a  
2 claimant may claim as a credit against the tax imposed under s. 71.43, up to the  
3 amount of the tax, an amount equal to one of the following percentages of the  
4 claimant's eligible qualified production activities income in the taxable year:

5           1. For taxable years beginning after December 31, 2012, and before January  
6 1, 2014, 1.875 percent.

7           2. For taxable years beginning after December 31, 2013, and before January  
8 1, 2015, 3.75 percent.

9           3. For taxable years beginning after December 31, 2014, and before January  
10 1, 2016, 5.526 percent.

11           4. For taxable years beginning after December 31, 2015, 7.5 percent.

12           (c) *Limitations.* Partnerships, limited liability companies, and tax-option  
13 corporations may not claim the credit under this subsection, but the eligibility for,  
14 and the amount of, the credit are based on their share of the income described under  
15 par. (b). A partnership, limited liability company, or tax-option corporation shall  
16 compute the amount of credit that each of its partners, members, or shareholders  
17 may claim and shall provide that information to each of them. Partners, members  
18 of limited liability companies, and shareholders of tax-option corporations may  
19 claim the credit in proportion to their ownership interests.

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

22           **\*b0739/2.192\*952.** Page 875, line 1: delete lines 1 to 5.

23           **\*b1041/2.11\*953.** Page 875, line 5: after that line insert:

24           **“SECTION 2123d.** 71.49 (1) (dn) of the statutes is created to read:

1 71.49 (1) (dn) Qualified production activities credit under s. 71.47 (5n).”.

2 \*b1053/2.68\*954. Page 877, line 9: delete lines 9 to 16.

3 \*b0950/1.1\*955. Page 877, line 16: after that line insert:

4 “SECTION 2131d. 71.935 (1) (cr) of the statutes is created to read:

5 71.935 (1) (cr) “Municipality” means any city, village, or town, and includes any  
6 entity providing consolidated services among cities, villages, and towns.”.

7 \*b0739/2.193\*956. Page 882, line 16: delete the material beginning with that  
8 line and ending with page 884, line 2.

9 \*b0969/2.7\*957. Page 884, line 3: delete lines 3 to 8.

10 \*b1053/2.69\*958. Page 886, line 1: delete lines 1 to 3.

11 \*b0785/4.15\*959. Page 890, line 15: after that line insert:

12 “SECTION 2177m. Chapter 77 (title) of the statutes, as affected by 2011  
13 Wisconsin Act .... (this act), is amended to read:

14 **CHAPTER 77**

15 **TAXATION OF FOREST CROPLANDS;**

16 **REAL ESTATE TRANSFER FEES;**

17 **SALES AND USE TAXES;**

18 **COUNTY, TRANSIT AUTHORITY, AND**

19 **SPECIAL DISTRICT SALES AND USE**

20 **TAXES; MANAGED FOREST LAND;**

21 **ECONOMIC DEVELOPMENT SURCHARGE;**

22 **LOCAL FOOD AND BEVERAGE TAX;**

23 **LOCAL RENTAL CAR TAX; PREMIER**

24 **RESORT AREA TAXES;**

1                                   **STATE RENTAL VEHICLE FEE;**  
2                                   **DRY CLEANING FEES;**  
3                                   **SOUTHEASTERN REGIONAL**  
4                                   **TRANSIT AUTHORITY FEE”.**

5           **\*b0951/1.1\*960.** Page 890, line 20: after that line insert:

6           “**SECTION 2178m.** 77.52 (21) of the statutes is renumbered 77.52 (21) (a) and  
7 amended to read:

8           77.52 (21) (a) A Except as provided in par. (b), a person who provides a product  
9 that is not a distinct and identifiable product because it is provided free of charge,  
10 as provided in s. 77.51 (3pf) (b), is the consumer of ~~that~~ the product that is provided  
11 free of charge and shall pay the tax imposed under this subchapter on the purchase  
12 price of that product.

13           **SECTION 2178n.** 77.52 (21) (b) of the statutes is created to read:

14           77.52 (21) (b) A person who provides a product that is not distinct and  
15 identifiable because it is provided free of charge to a purchaser who must also  
16 purchase another product that is subject to the tax imposed under this subchapter  
17 from that person in the same transaction may purchase the product provided free of  
18 charge without tax, for resale.”.

19           **\*b0739/2.194\*961.** Page 891, line 1: delete lines 1 to 7.

20           **\*b0785/4.16\*962.** Page 891, line 7: after that line insert:

21           “**SECTION 2180m.** 77.54 (9a) (er) of the statutes is repealed.”.

22           **\*b1036/1.1\*963.** Page 891, line 11: after that line insert:

23           “**SECTION 2181n.** 77.54 (58) of the statutes is created to read:



1 this subsection .... [LRB inserts date], except that the department of revenue may  
2 collect from retailers taxes that accrued before the effective date of this subsection  
3 .... [LRB inserts date], and fees, interest, and penalties that relate to those taxes.

4 **SECTION 2183g.** 77.71 of the statutes is amended to read:

5 **77.71 Imposition of county, ~~transit authority,~~ and special district sales**  
6 **and use taxes.** Whenever a county sales and use tax ordinance is adopted under  
7 s. 77.70, ~~a transit authority resolution is adopted under s. 77.708,~~ or a special district  
8 resolution is adopted under s. 77.705 or 77.706, the following taxes are imposed:

9 (1) For the privilege of selling, licensing, leasing, or renting tangible personal  
10 property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and  
11 (d), and for the privilege of selling, licensing, performing, or furnishing services a  
12 sales tax is imposed upon retailers at the rates under s. 77.70 in the case of a county  
13 tax, ~~at the rate under s. 77.708 in the case of a transit authority tax,~~ or at the rate  
14 under s. 77.705 or 77.706 in the case of a special district tax of the sales price from  
15 the sale, license, lease, or rental of tangible personal property and the items,  
16 property, and goods specified under s. 77.52 (1) (b), (c), and (d), except property taxed  
17 under sub. (4), sold, licensed, leased, or rented at retail in the county, or special  
18 district, ~~or transit authority's jurisdictional area,~~ or from selling, licensing,  
19 performing, or furnishing services described under s. 77.52 (2) in the county, or  
20 special district, ~~or transit authority's jurisdictional area.~~

21 (2) An excise tax is imposed at the rates under s. 77.70 in the case of a county  
22 tax, ~~at the rate under s. 77.708 in the case of a transit authority tax,~~ or at the rate  
23 under s. 77.705 or 77.706 in the case of a special district tax of the purchase price  
24 upon every person storing, using, or otherwise consuming in the county, or special  
25 district, ~~or transit authority's jurisdictional area~~ tangible personal property, or

1 items, property, or goods specified under s. 77.52 (1) (b), (c), or (d), or services if the  
2 tangible personal property, item, property, good, or service is subject to the state use  
3 tax under s. 77.53, except that a receipt indicating that the tax under sub. (1), (3),  
4 or (4) has been paid relieves the buyer of liability for the tax under this subsection  
5 and except that if the buyer has paid a similar local tax in another state on a purchase  
6 of the same tangible personal property, item, property, good, or service that tax shall  
7 be credited against the tax under this subsection and except that for motor vehicles  
8 that are used for a purpose in addition to retention, demonstration, or display while  
9 held for sale in the regular course of business by a dealer the tax under this  
10 subsection is imposed not on the purchase price but on the amount under s. 77.53  
11 (1m).

12 (3) An excise tax is imposed upon a contractor engaged in construction  
13 activities within the county, or special district, ~~or transit authority's jurisdictional~~  
14 ~~area~~, at the rates under s. 77.70 in the case of a county tax, ~~at the rate under s. 77.708~~  
15 ~~in the case of a transit authority tax~~, or at the rate under s. 77.705 or 77.706 in the  
16 case of a special district tax of the purchase price of tangible personal property or  
17 items, property, or goods under s. 77.52 (1) (b), (c), or (d) that are used in constructing,  
18 altering, repairing, or improving real property and that became a component part of  
19 real property in that county or special district ~~or in the transit authority's~~  
20 ~~jurisdictional area~~, except that if the contractor has paid the sales tax of a county,  
21 ~~transit authority~~, or special district in this state on that tangible personal property,  
22 item, property, or good, or has paid a similar local sales tax in another state on a  
23 purchase of the same tangible personal property, item, property, or good, that tax  
24 shall be credited against the tax under this subsection.

1           (4) An excise tax is imposed at the rates under s. 77.70 in the case of a county  
2 tax, ~~at the rate under s. 77.708 in the case of a transit authority tax,~~ or at the rate  
3 under s. 77.705 or 77.706 in the case of a special district tax of the purchase price  
4 upon every person storing, using, or otherwise consuming a motor vehicle, boat,  
5 recreational vehicle, as defined in s. 340.01 (48r), or aircraft, if that property must  
6 be registered or titled with this state and if that property is to be customarily kept  
7 in a county that has in effect an ordinance under s. 77.70, ~~the jurisdictional area of~~  
8 ~~a transit authority that has in effect a resolution under s. 77.708,~~ or in a special  
9 district that has in effect a resolution under s. 77.705 or 77.706, except that if the  
10 buyer has paid a similar local sales tax in another state on a purchase of the same  
11 property that tax shall be credited against the tax under this subsection.

12           **SECTION 2183h.** 77.73 (2) of the statutes is amended to read:

13           77.73 (2) Counties, and special districts, ~~and transit authorities~~ do not have  
14 jurisdiction to impose the tax under s. 77.71 (2) in regard to items, property, and  
15 goods under s. 77.52 (1) (b), (c), and (d), and tangible personal property, except  
16 snowmobiles, trailers, semitrailers, and all-terrain vehicles, purchased in a sale  
17 that is consummated in another county or special district in this state, ~~or in another~~  
18 ~~transit authority's jurisdictional area,~~ that does not have in effect an ordinance or  
19 resolution imposing the taxes under this subchapter and later brought by the buyer  
20 into the county, or special district, ~~or jurisdictional area of the transit authority~~ that  
21 has imposed a tax under s. 77.71 (2).

22           **SECTION 2183i.** 77.73 (3) of the statutes is amended to read:

23           77.73 (3) Counties, and special districts, ~~and transit authorities~~ have  
24 jurisdiction to impose the taxes under this subchapter on retailers who file, or who  
25 are required to file, an application under s. 77.52 (7) or who register, or who are

1 required to register, under s. 77.53 (9) or (9m), regardless of whether such retailers  
2 are engaged in business in the county, or special district, ~~or transit authority's~~  
3 ~~jurisdictional area~~, as provided in s. 77.51 (13g). A retailer who files, or is required  
4 to file, an application under s. 77.52 (7) or who registers, or is required to register,  
5 under s. 77.53 (9) or (9m) shall collect, report, and remit to the department the taxes  
6 imposed under this subchapter for all counties, or special districts, ~~and transit~~  
7 ~~authorities~~ that have an ordinance or resolution imposing the taxes under this  
8 subchapter.

9 **SECTION 2183j.** 77.75 of the statutes is amended to read:

10 **77.75 Reports.** Every person subject to county, ~~transit authority~~, or special  
11 district sales and use taxes shall, for each reporting period, record that person's sales  
12 made in the county, or special district, ~~or jurisdictional area of a transit authority~~  
13 that has imposed those taxes separately from sales made elsewhere in this state and  
14 file a report as prescribed by the department of revenue.

15 **SECTION 2183k.** 77.76 (1) of the statutes is amended to read:

16 **77.76 (1)** The department of revenue shall have full power to levy, enforce, and  
17 collect county, ~~transit authority~~, and special district sales and use taxes and may take  
18 any action, conduct any proceeding, impose interest and penalties, and in all respects  
19 proceed as it is authorized to proceed for the taxes imposed by subch. III. The  
20 department of transportation and the department of natural resources may  
21 administer the county, ~~transit authority~~, and special district sales and use taxes in  
22 regard to items under s. 77.61 (1).

23 **SECTION 2183L.** 77.76 (2) of the statutes is amended to read:

24 **77.76 (2)** Judicial and administrative review of departmental determinations  
25 shall be as provided in subch. III for state sales and use taxes, and no county, ~~transit~~

1 authority, or special district may intervene in any matter related to the levy,  
2 enforcement, and collection of the taxes under this subchapter.

3 **SECTION 2183m.** 77.76 (3r) of the statutes is repealed.

4 **SECTION 2183n.** 77.76 (4) of the statutes is amended to read:

5 77.76 (4) There shall be retained by the state 1.5% of the taxes collected for  
6 taxes imposed by special districts under ss. 77.705 and 77.706 and transit authorities  
7 under s. 77.708 and 1.75% of the taxes collected for taxes imposed by counties under  
8 s. 77.70 to cover costs incurred by the state in administering, enforcing, and  
9 collecting the tax. All interest and penalties collected shall be deposited and retained  
10 by this state in the general fund.

11 **SECTION 2183o.** 77.76 (5) of the statutes is repealed.

12 **SECTION 2183p.** 77.77 (1) of the statutes is amended to read:

13 77.77 (1) (a) The sales price from services subject to the tax under s. 77.52 (2)  
14 or the lease, rental, or license of tangible personal property and property, items, and  
15 goods specified under s. 77.52 (1) (b), (c), and (d), is subject to the taxes under this  
16 subchapter, and the incremental amount of tax caused by a rate increase applicable  
17 to those services, leases, rentals, or licenses is due, beginning with the first billing  
18 period starting on or after the effective date of the county ordinance, special district  
19 resolution, ~~transit authority resolution~~, or rate increase, regardless of whether the  
20 service is furnished or the property, item, or good is leased, rented, or licensed to the  
21 customer before or after that date.

22 (b) The sales price from services subject to the tax under s. 77.52 (2) or the lease,  
23 rental, or license of tangible personal property and property, items, and goods  
24 specified under s. 77.52 (1) (b), (c), and (d), is not subject to the taxes under this  
25 subchapter, and a decrease in the tax rate imposed under this subchapter on those

1 services first applies, beginning with bills rendered on or after the effective date of  
2 the repeal or sunset of a county ordinance, or special district resolution, ~~or transit~~  
3 ~~authority resolution~~ imposing the tax or other rate decrease, regardless of whether  
4 the service is furnished or the property, item, or good is leased, rented, or licensed  
5 to the customer before or after that date.

6 **SECTION 2183q.** 77.77 (3) of the statutes is amended to read:

7 77.77 (3) The sale of building materials to contractors engaged in the business  
8 of constructing, altering, repairing or improving real estate for others is not subject  
9 to the taxes under this subchapter, and the incremental amount of tax caused by the  
10 rate increase applicable to those materials is not due, if the materials are affixed and  
11 made a structural part of real estate, and the amount payable to the contractor is  
12 fixed without regard to the costs incurred in performing a written contract that was  
13 irrevocably entered into prior to the effective date of the county ordinance, special  
14 district resolution, ~~transit authority resolution~~, or rate increase or that resulted from  
15 the acceptance of a formal written bid accompanied by a bond or other performance  
16 guaranty that was irrevocably submitted before that date.

17 **SECTION 2183r.** 77.78 of the statutes is amended to read:

18 **77.78 Registration.** No motor vehicle, boat, snowmobile, recreational vehicle,  
19 as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle or aircraft that  
20 is required to be registered by this state may be registered or titled by this state  
21 unless the registrant files a sales and use tax report and pays the county tax, ~~transit~~  
22 ~~authority tax~~, and special district tax at the time of registering or titling to the state  
23 agency that registers or titles the property. That state agency shall transmit those  
24 tax revenues to the department of revenue.”.

1           **\*b1041/2.12\*967.** Page 892, line 10: after that line insert:

2           “**SECTION 2183n.** 77.92 (4) of the statutes is amended to read:

3           77.92 (4) “Net business income,” with respect to a partnership, means taxable  
4 income as calculated under section 703 of the Internal Revenue Code; plus the items  
5 of income and gain under section 702 of the Internal Revenue Code, including taxable  
6 state and municipal bond interest and excluding nontaxable interest income or  
7 dividend income from federal government obligations; minus the items of loss and  
8 deduction under section 702 of the Internal Revenue Code, except items that are not  
9 deductible under s. 71.21; plus guaranteed payments to partners under section 707  
10 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de),  
11 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r),  
12 (3rm), (3rn), (3s), (3t), (3w), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5n), (5r), (5rm), and  
13 (8r); and plus or minus, as appropriate, transitional adjustments, depreciation  
14 differences, and basis differences under s. 71.05 (13), (15), (16), (17), and (19); but  
15 excluding income, gain, loss, and deductions from farming. “Net business income,”  
16 with respect to a natural person, estate, or trust, means profit from a trade or  
17 business for federal income tax purposes and includes net income derived as an  
18 employee as defined in section 3121 (d) (3) of the Internal Revenue Code.”.

19           **\*b0785/4.18\*968.** Page 893, line 3: after that line insert:

20           “**SECTION 2187d.** Subchapter XIII (title) of chapter 77 [precedes 77.997] of the  
21 statutes is repealed.

22           **SECTION 2187f.** 77.9971 of the statutes is repealed.

23           **SECTION 2187h.** 77.9972 of the statutes is repealed.

24           **SECTION 2187j.** 77.9973 of the statutes is renumbered 77.9973 (1).

1           **SECTION 2187L.** 77.9973 of the statutes, as affected by 2011 Wisconsin Act ...  
2 (this act), is repealed.

3           **SECTION 2187n.** 77.9973 (2) of the statutes is created to read:

4           77.9973 (2) Retailers and the department of revenue may not collect fees under  
5 this subchapter for the southeastern regional transit authority after the effective  
6 date of this subsection .... [LRB inserts date], except that the department of revenue  
7 may collect from retailers fees that accrued before the effective date of this subsection  
8 .... [LRB inserts date], and fees, interest, and penalties that relate to those taxes.”.

9           **\*b0962/4.5\*969.** Page 893, line 3: after that line insert:

10           **“SECTION 2187g.** 79.01 (2) of the statutes is amended to read:

11           79.01 (2) There is established an account in the general fund entitled the  
12 “Municipal and County Shared Revenue Account”, referred to in this chapter as the  
13 “shared revenue account”. There shall be appropriated to the shared revenue  
14 account the sums specified in ~~ss. 79.03~~ and ~~s. 79.04~~.”. UK

15           **\*b0963/1.3\*970.** Page 893, line 3: after that line insert:

16           **“SECTION 2187n.** 79.01 (2) of the statutes is repealed.”.

17           **\*b0962/4.6\*971.** Page 893, line 10: delete “\$728,825,715” and substitute  
18 “\$748,075,715”.

19           **\*b0962/4.7\*972.** Page 893, line 10: after that line insert:

20           **“SECTION 2188d.** 79.01 (4) of the statutes is repealed.

21           **SECTION 2188f.** 79.015 of the statutes is amended to read:

22           **79.015 Statement of estimated payments.** The department of revenue, on  
23 or before September 15 of each year, shall provide to each municipality and county

stat.  
KEEP  
DO NOT CHANGE

1 a statement of estimated payments to be made in the next calendar year to the  
2 municipality or county under ss. ~~79.03~~, 79.035, 79.04, and 79.05, ~~79.058~~, and 79.06.

3 **SECTION 2188g.** 79.02 (2) (b) of the statutes is amended to read:

4 79.02 (2) (b) Subject to ss. 59.605 (4) and 70.995 (14) (b), payments in July shall  
5 equal 15% of the municipality's or county's estimated payments under ss. ~~79.03~~,  
6 79.035, and 79.04, ~~79.058~~, and ~~79.06~~ and 100% of the municipality's estimated  
7 payments under s. 79.05.

8 **SECTION 2188h.** 79.02 (3) (a) of the statutes is amended to read:

9 79.02 (3) (a) Subject to s. 59.605 (4), payments to each municipality and county  
10 in November shall equal that municipality's or county's entitlement under ss. ~~79.03~~,  
11 79.035, 79.04, and 79.05, ~~79.058~~, and ~~79.06~~ for the current year, minus the amount  
12 distributed to the municipality or county in July.

13 **SECTION 2188i.** 79.02 (3) (b) of the statutes is repealed.

14 **SECTION 2188j.** 79.02 (3) (c) of the statutes is repealed.

15 **SECTION 2188k.** 79.02 (3) (d) of the statutes is repealed.

16 **SECTION 2188L.** 79.02 (4) of the statutes is repealed.”.

17 **\*b0963/1.4\*973.** Page 893, line 10: after that line insert:

18 “**SECTION 2188d.** 79.01 (2m) of the statutes is amended to read:

19 79.01 (2m) There is established an account in the general fund entitled the  
20 “Public Utility Distribution Account,” referred to in this chapter as the “public utility  
21 account.” There shall be appropriated to the public utility account the sums specified  
22 in s. 79.04 (5), (6), and (7).”.

23 **\*b0962/4.8\*974.** Page 893, line 18: delete the material beginning with that  
24 line and ending with page 896, line 25.