

**SECTION 1219.** 49.84 (6) (c) 1. d. of the statutes is amended to read:

49.84 (6) (c) 1. d. A child who is receiving medical assistance under s. 49.46 (1) (a) 13., 49.47 (4) (am) 3., or 49.471 (4) (a) 2. or ~~(b) 2. 2m.~~ or an unborn child receiving prenatal care under s. 49.471.

**SECTION 1220.** 49.84 (7) of the statutes is created to read:

49.84 (7) (a) In this subsection:

1. "Department" means the department of health services.

2. "Medical Assistance" means the Medical Assistance program under subch. IV.

(b) Except as provided in par. (c), for determining eligibility or continued eligibility the department shall electronically verify the residence of an applicant for or recipient of Medical Assistance. If the department is unable to verify the applicant's or recipient's residence electronically, the applicant or recipient must provide adequate proof of residency, in the manner determined by the department, to be eligible for Medical Assistance.

(c) The requirements under par. (b) do not apply with respect to any of the following:

1. An individual who is receiving benefits under the food stamp program under 7 USC 2011 to 2029 or under the Temporary Assistance for Needy Families block grant program and who presented an acceptable form of residency verification for receipt of those benefits.

2. An individual who resides in a nursing home, intermediate care facility, inpatient psychiatric hospital, or other residential care facility and whose care in the facility is paid for by Medical Assistance.

3. A child residing in a foster care placement under the care and placement responsibility of a county department under s. 46.215, 46.22, or 46.23 or, in a county with a population of 500,000 or more, under the care and placement responsibility of the department of children and families.

**SECTION 1221.** 49.848 of the statutes is created to read:

**49.848 Treatment of real property owned by certain public assistance recipients.** (1) **DEFINITIONS.** In this section:

(a) "Department" means the department of health services.

(b) "Public assistance" means any services provided as a benefit under a long-term care program, as defined in s. 49.496 (1) (bk), that may be recoverable under s. 49.496 (3) (a); medical assistance under subch. IV that may be recoverable under s. 49.496 (3) (a); long-term community support services funded under s. 46.27 (7) that may be recoverable under s. 46.27 (7g) (c) 1.; or aid under s. 49.68, 49.683, or 49.685 that may be recoverable under s. 49.682 (2) (a).

(c) "Recipient" means a person who received public assistance.

(2) **CREATION OF DOCUMENTS FOR RECORDING.** The department shall create all of the following for recording in the office of the register of deeds in the real estate records index:

(a) A document entitled "REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM," which shall require notice to the department with respect to any transfer of title to, placement of an encumbrance on, or termination of an interest in, the property to which the document relates and which shall provide notice that the department may have a claim against the property to which the document relates on the basis of providing public assistance to an individual who has or had a legal interest in the property.

(b) A document entitled "TERMINATION OF REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM," which shall provide notice that, with respect to property against which a REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM has been recorded, no notice to the department is required when title to the property is transferred, an encumbrance is placed on the property, or an interest in the property is terminated.

(c) A document entitled "CERTIFICATE OF CLEARANCE," which shall provide notice that, with respect to property against which a REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM has been recorded, but against which a TERMINATION OF REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM has not been recorded, the department has no objection to the transfer of title to, placement of an encumbrance on, or termination of an interest in, the property, and that no notice to the department is required in the future when title to the property is transferred, an encumbrance is placed on the property, or an interest in the property is terminated.

(3) **RECORDING OF REQUEST FOR NOTICE AND TERMINATION OF REQUEST FOR NOTICE.** (a) 1. Whenever an individual becomes eligible for public assistance, and at any time during the time that an individual is eligible for public assistance, the department may record a REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM if the individual has any of the following ownership interests in real property:

a. A current ownership interest in real property, including a marital property interest.

b. At any time within 5 years before the individual applied for public assistance or during the time that the individual is eligible for public assistance, a marital property interest in real property with his or her current spouse, if that spouse currently holds title to the real property.

2. The department shall record the document in the office of the register of deeds of the county in which the real property under subd. 1. a. or b., whichever is applicable, is located.

3. In this paragraph, an interest in real property includes a vendee's or vendor's interest in a land contract or an interest in real property held in a revocable trust.

(b) Whenever the department determines that, with respect to property against which a REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM has been recorded, the department no longer requires notice when title to the property is transferred, an encumbrance is placed on the property, or an interest in the property is terminated, the department shall record a TERMINATION OF REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM in the office of the register of deeds of the county in which the REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM with respect to the property was recorded.

(3m) DISCLOSURE OF REQUEST FOR NOTICE. If, in the course of a title search on real property, a title insurance company or agent finds that a REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM has been recorded against the property but a TERMINATION OF REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM has not been recorded against the property, the title insurance company or agent shall disclose that a REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM has been recorded against the property in any report submitted preliminary to issuing, or in any commitment to offer, a certificate of title insurance for the real property.

(4) TRANSFERRING, ENCUMBERING, OR TERMINATING AN INTEREST IN PROPERTY; CLEARANCE BY THE DEPARTMENT. (a) Any person transferring title to, encumbering, or terminating an interest in, property against which a REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM has been recorded, but against which a TERMINATION OF REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM has not been recorded, shall notify the department of the proposed transfer, encumbrance, or termination of interest.

(b) If, on the date that the person sends the notice under par. (a), the recipient who had the ownership interest in the property when the department recorded the REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM is alive, the person may transfer title to, encumber, or terminate an interest in, the property with no further action by the department.

(c) If, on the date that the person sends the notice under par. (a), the recipient who had the ownership interest in the property when the department recorded the REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM is deceased, all of the following apply:

1. The department shall determine whether it has a claim against the property for amounts paid on behalf of the recipient that are recoverable under s. 46.27 (7g) (c) 1., 49.496 (3) (a), or 49.682 (2) (a).

2. If the department determines that it has no claim under subd. 1., the department shall issue to the person seeking to transfer title to, encumber, or terminate an interest in, the real property a CERTIFICATE OF CLEARANCE, which the person shall record along with the instrument transferring title to, encumbering, or terminating the interest in, the property.

3. If the department determines that it has a claim under subd. 1., the department shall follow the procedure under sub. (5).

4. Transferring title to, encumbering, or terminating an interest in, the property is not valid unless the department issues to the person, and the person records, a CERTIFICATE OF CLEARANCE.

(5) PROCEDURE IF DEPARTMENT HAS A CLAIM AGAINST REAL PROPERTY. (a) This subsection applies in any of the following situations:

1. If the department determines that it has a claim against real property under sub. (4) (c) 1.

2. Upon the death of a recipient who, immediately before death, had an ownership interest in real property, including a marital property interest, or whose surviving spouse has an ownership interest in real property in which the recipient had a marital property interest with that spouse at any time within 5 years before the recipient applied for public assistance or during the time that the recipient was eligible for public assistance, regardless of whether the department recorded a REQUEST FOR NOTICE OF TRANSFER OR ENCUMBRANCE AND NOTICE OF POTENTIAL CLAIM with respect to the property.

(b) Unless the property is being transferred under s. 867.03 or through formal or informal administration of the recipient's estate, the department shall send to the person providing the notice to the department under sub. (4) (a), or to the surviving owner of the property, whichever is applicable, a statement of claim that states all of the following:

1. That the department has a claim against the property that it intends to recover from the property.

2. The amount of and basis for the claim.

3. That the person has a right to an administrative hearing under par. (bm), which must be requested within 45 days after the department sent the statement of claim, on the extent and fair market value of the recipient's inter-

est in the property and how to request an administrative hearing.

4. That the transferee of the recipient's interest in the property or the surviving owner of the property may request from the department a hardship waiver and how to request a hardship waiver.

(bm) A person who receives a statement of claim from the department under par. (b) is entitled to and may, within 45 days after the department sent the statement of claim, request a departmental fair hearing on the value of the property and the extent of the recipient's interest in the property. The value of the recipient's interest in the property shall be determined in the manner provided in s. 49.849 (5c).

(c) The department may recover against the property in the manner determined by the department to be appropriate, including by placing a lien on the property. Subject to par. (d), the department may enforce a lien on the property by foreclosure in the same manner as a mortgage on real property.

(d) The department may not enforce a lien under par. (c) as long as any of the following is alive:

1. The recipient's spouse.

2. The recipient's child who is under age 21 or disabled, as defined in s. 49.468 (1) (a) 1.

(e) If the recipient's surviving spouse or child who is under age 21 or disabled refinances a mortgage on the property, any lien under par. (c) is subordinate to the new encumbrance.

(f) The department shall release a lien under par. (c) that the department could not enforce because of par. (d), if any of the following applies:

1. The recipient's surviving spouse or child who is under age 21 or disabled sells the property for fair market value, as described in s. 49.849 (5c) (d), during the spouse's or child's lifetime.

2. The recipient's surviving spouse or child who is under age 21 or disabled transfers the property for less than fair market value, as described in s. 49.849 (5c) (d), during the spouse's or child's lifetime, the transferee sells the property during the spouse's or child's lifetime and places proceeds equal to the lesser of the department's lien or the sale proceeds due to the seller in a trust or bond, and the department is paid the secured amount upon the death of the recipient's spouse or disabled child or when the recipient's child who is not disabled reaches age 21.

3. The surviving owner or transferee of the property, who is not the recipient's surviving spouse or child who is under age 21 or disabled, sells the property during the lifetime of the recipient's surviving spouse or child who is under age 21 or disabled and places proceeds equal to the lesser of the department's lien or the sale proceeds due to the seller in a trust or bond, and the department is paid the secured amount upon the death of the recipient's spouse or disabled child or when the recipient's child who is not disabled reaches age 21.

**SECTION 1222.** 49.849 of the statutes is created to read:

**49.849 Recovery of correct payments under certain public assistance programs.** (1) **DEFINITIONS.** In this section:

(a) "Decedent" means a deceased recipient or a deceased nonrecipient surviving spouse, whichever is applicable.

(b) "Department" means the department of health services.

(c) "Nonrecipient surviving spouse" means any person who was married to a recipient while the recipient was receiving public assistance and who survived the recipient.

(d) 1. "Property of a decedent" means all real and personal property to which the recipient held any legal title or in which the recipient had any legal interest immediately before death, to the extent of that title or interest, including assets transferred to a survivor, heir, or assignee through joint tenancy, tenancy in common, survivorship, life estate, living trust, or any other arrangement.

2. Notwithstanding subd. 1., "property of a decedent" includes all real and personal property in which the nonrecipient surviving spouse had an ownership interest at the recipient's death and in which the recipient had a marital property interest with that nonrecipient surviving spouse at any time within 5 years before the recipient applied for public assistance or during the time that the recipient was eligible for public assistance.

(e) "Public assistance" means any services provided as a benefit under a long-term care program, as defined in s. 49.496 (1) (bk), medical assistance under subch. IV, long-term community support services funded under s. 46.27 (7), or aid under s. 49.68, 49.683, or 49.685.

(f) "Recipient" means a person who received public assistance.

(2) **RECOVERABLE AMOUNTS.** (c) There is a presumption, which may be rebutted by clear and convincing evidence, that all property of the deceased nonrecipient surviving spouse was marital property held with the recipient and that 100 percent of the property of the deceased nonrecipient surviving spouse is subject to the department's claim under par. (a).

(3) **TRANSMITTAL OF PROPERTY UPON RECEIPT OF AFFIDAVIT.** (a) Any property of a decedent that is transferred by a person who has possession of the property at the time of the decedent's death is subject to the right of the department to recover the amounts specified in sub. (2) (a). Upon request, the person who transferred the property shall provide to the department information about the property of the decedent that the person has transferred and information about the persons to whom the property was transferred.

(c) An affidavit under this subsection shall contain all of the following information:

1. That the department has a claim against the property that it intends to recover from the property.

2. The amount of and basis for the claim.

3. That the person may have a right to an administrative hearing under sub. (5m), which must be requested within 45 days after the department sent the affidavit, on the extent and fair market value of the recipient's interest in the property.

4. How to request an administrative hearing under sub. (5m).

5. That the person may request from the department a hardship waiver, if the person co-owned the property with the decedent or is a beneficiary of the property.

6. How to request a hardship waiver under subd. 5.

**(4) RECOVERY AGAINST REAL PROPERTY.** (c) All of the following apply to a lien under par. (a) that the department may not enforce because of par. (b):

1. If the decedent's surviving spouse or child who is under age 21 or disabled refinances a mortgage on the real property, the lien is subordinate to the new encumbrance.

2. The department shall release the lien in the circumstances described in s. 49.848 (5) (f).

**(4m) ALLOWABLE COSTS OF SALE OF REAL PROPERTY.**

(a) Subject to par. (b), if any property of a decedent that is real property has been sold after the death of the decedent, only the following reasonable expenses, if any, incurred in preserving or disposing of the real property may be deducted from the sale proceeds that the department may recover:

1. Closing costs of sale, including reasonable attorney fees of the seller, the cost of title insurance, and recording costs.

2. Property insurance premiums.

3. Property taxes due.

4. Utility costs necessary to preserve the property.

5. Expenses incurred in providing necessary maintenance or making necessary repairs, without which the salability of the property would be substantially impaired.

(b) Any expense under par. (a) may be deducted from the sale proceeds only if it is documented and approved by the department and it was not incurred while any other individual was living on the property.

**(5c) VALUE OF RECIPIENT'S INTEREST.** For purposes of determining the value of the recipient's interest in property of the decedent, all of the following apply:

(a) If the recipient held title to real property jointly with one or more persons other than his or her spouse, the recipient's interest in the real property is equal to the fractional interest that the recipient would have had in the property if the property had been held with the other owner or owners as tenants in common.

(b) If the recipient held title to personal property jointly with one or more persons other than his or her

spouse, the recipient's interest in the personal property is equal to either of the following:

1. The percentage interest that was attributed to the recipient when his or her eligibility for public assistance was determined.

2. If the percentage interest was not determined as provided in subd. 1., the fractional interest that the recipient would have had in the property if the property had been held with the other co-owner or co-owners as tenants in common.

(c) If the recipient held a life estate in real property, the recipient's interest is equal to the recipient's percentage of ownership in the property based on the recipient's age on the date of death and calculated using the fair market value of the property and life estate-remainderman tables used by the department to value life estates for purposes of determining eligibility for Medical Assistance.

(d) A property's fair market value is the price that a willing buyer would pay a willing seller for the purchase of the property. The burden of proof for establishing a property's fair market value is on the surviving owners or beneficiaries, or their representatives. Fair market value must be established through a credible methodology, which may include an appraisal performed by a licensed appraiser.

**(5m) FAIR HEARING.** A person who has possession of any property of the decedent, or who receives an affidavit from the department under sub. (3) (c) for transmittal of any property of the decedent, is entitled to and may, within 45 days after the affidavit was sent, request a departmental fair hearing on the value of the property and the extent of the recipient's interest in the property, if the property is not being transferred under s. 867.03 or through formal or informal administration of the decedent's estate.

**(5r) ACTION OR ORDER TO ENFORCE RECOVERY.** (a) If, after receipt of an affidavit under sub. (3), a person who possesses property of a decedent does not transmit the property to the department or timely request a hearing, the department may bring an action to enforce its right to collect amounts specified in sub. (2) (a) from the property or may issue an order to compel transmittal of the property. Any person aggrieved by an order issued by the department under this paragraph may appeal the order as a class 3 proceeding, as defined in s. 227.01 (3) (c), under ch. 227 by filing a request for appeal, within 30 days after the date of the order, with the division of hearings and appeals created under s. 15.103 (1). The date on which the division of hearings and appeals receives the request for appeal shall be the date of service. The only issue at the hearing shall be whether the person has transmitted the property to the department. The decision of the division of hearing and appeals shall be the final decision of the department.

(b) If any person named in an order to compel transmittal of property issued under par. (a) fails to transmit the property under the terms of the order and no contested case to review the order is pending and the time for filing for a contested case review has expired, the department may present a certified copy of the order to the circuit court for any county. The sworn statement of the secretary shall be evidence of the department's right to collect amounts specified in sub. (2) (a) from the property and of the person's failure to transmit the property to the department. The circuit court shall, without notice, render judgment in accordance with the order. A judgment rendered under this paragraph shall have the same effect and shall be entered in the judgment and lien docket and may be enforced in the same manner as if the judgment had been rendered in an action tried and determined by the circuit court.

(c) The recovery procedure under this subsection is in addition to any other recovery procedure authorized by law.

**(6) PAYMENTS FROM RECOVERED AMOUNTS.**

**SECTION 1223.** 49.85 (title) of the statutes is amended to read:

**49.85 (title) Certification of certain public assistance overpayments, payment recoveries, and delinquent loan repayments.**

**SECTION 1224.** 49.85 (2) (a) (intro.) of the statutes is amended to read:

49.85 (2) (a) (intro.) At least annually, the department of health services shall certify to the department of revenue the amounts that, based on the notifications received under sub. (1) and on other information received by the department of health services, the department of health services has determined that it may recover under s. 49.45 (2) (a) 10., 49.497, 49.793, ~~or~~ 49.847, ~~or~~ 49.849, except that the department of health services may not certify an amount under this subsection unless all of the following apply:

**SECTION 1225.** 49.85 (2) (a) 4. of the statutes is created to read:

49.85 (2) (a) 4. If the determination relates to recovery of an amount under s. 49.849, the determination was rendered to a judgment under s. 49.849 (5r) (b).

**SECTION 1226.** 49.85 (3) (a) 1. of the statutes is amended to read:

49.85 (3) (a) 1. Inform the person that the department of health services intends to certify to the department of revenue an amount that the department of health services has determined to be due under s. 49.45 (2) (a) 10., 49.497, 49.793, ~~or~~ 49.847, ~~or~~ 49.849, for setoff from any state tax refund that may be due the person.

**SECTION 1227.** 49.857 (1) (d) 14m. of the statutes is created to read:

49.857 (1) (d) 14m. A registration issued under ss. 202.12 to 202.14 or 202.22.

**SECTION 1227c.** 49.857 (1) (d) 20. of the statutes is amended to read:

49.857 (1) (d) 20. A license issued under s. 628.04, 628.92 (1), 632.69 (2), or 633.14 or a temporary license issued under s. 628.09.

**SECTION 1228.** 50.01 (1g) (h) of the statutes is created to read:

50.01 (1g) (h) A private residence that is the home to adults who independently arrange for and receive care, treatment, or services for themselves from a person or agency that has no authority to exercise direction or control over the residence.

**SECTION 1229.** 50.03 (4m) (b) of the statutes is amended to read:

50.03 (4m) (b) If the applicant for licensure as a community-based residential facility has not been previously licensed under this subchapter or if the community-based residential facility is not in operation at the time application is made, the department shall issue a probationary license, except that the department may deny licensure to any person who conducted, maintained, operated or permitted to be maintained or operated a community-based residential facility for which licensure was revoked within 5 years before application is made. A probationary license shall be valid for up to 12 months from the date of issuance unless sooner suspended or revoked under sub. (5g). Prior to the expiration of a probationary license, the department shall ~~inspect~~ evaluate the community-based residential facility ~~and, if, in evaluating the community-based residential facility, the department may conduct an inspection of the community-based residential facility. If, after the department evaluates the community-based residential facility, the department finds that~~ the community-based residential facility meets the applicable requirements for licensure, ~~the department~~ shall issue a regular license under sub. (4) (a) 1. b. If the department finds that the community-based residential facility does not meet the requirements for licensure, the department may not issue a regular license under sub. (4) (a) 1. b.

**SECTION 1229q.** 50.065 (2) (am) 4. of the statutes is amended to read:

50.065 (2) (am) 4. Information maintained by the department regarding any ~~substantiated reports of child abuse or neglect against the person~~ final determination under s. 48.981 (3) (c) 5m. or, if a contested case hearing is held on such a determination, any final decision under s. 48.981 (3) (c) 5p. that the person has abused or neglected a child.

**SECTION 1229s.** 50.065 (2) (b) 4. of the statutes is amended to read:

50.065 (2) (b) 4. Information maintained by the department regarding any ~~substantiated reports of child abuse or neglect against the person~~ final determination under s. 48.981 (3) (c) 5m. or, if a contested case hearing

is held on such a determination, any final decision under s. 48.981 (3) (c) 5p. that the person has abused or neglected a child.

**SECTION 1229u.** 50.065 (4m) (a) 4. of the statutes is amended to read:

50.065 (4m) (a) 4. That a final determination has been made under s. 48.981 (3) (c) ~~4.~~ 5m. or, if a contested case hearing is held on such a determination, a final decision has been made under s. 48.981 (3) (c) 5p. that the person has abused or neglected a child.

**SECTION 1229w.** 50.065 (4m) (b) 4. of the statutes is amended to read:

50.065 (4m) (b) 4. That a final determination has been made under s. 48.981 (3) (c) ~~4.~~ 5m. or, if a contested case hearing is held on such a determination, a final decision has been made under s. 48.981 (3) (c) 5p. that the person has abused or neglected a child.

**SECTION 1230.** 50.14 (2) (bm) of the statutes is amended to read:

50.14 (2) (bm) For intermediate care facilities for persons with an intellectual disability, ~~an amount calculated by multiplying the projected annual gross revenues of all intermediate care facilities for persons with an intellectual disability in this state by 0.055, dividing the product by the number of licensed beds of intermediate care facilities for persons with an intellectual disability in this state and dividing the quotient by 12~~ \$910.

**SECTION 1231.** 50.14 (2m) of the statutes is repealed.

**SECTION 1232.** 51.025 of the statutes is created to read:

**51.025 Office of children's mental health.** (1) The office of children's mental health shall study and recommend ways, and coordinate initiatives, to improve the integration across state agencies of mental health services provided to children and monitor the performance of programs that provide those services.

(2) By January 1, 2015, and by January 1 of each year thereafter, the office of children's mental health shall submit a report to the joint committee on finance and to the appropriate standing committees of the legislature under s. 13.172 (3) that includes all of the following:

(a) A summary of the activities of that office in the previous year, including actions the office has taken to improve the coordination of mental health services provided to children by state agencies.

(b) A summary of data collected by that office that relate to the outcomes of children who receive mental health services provided by state agencies.

(c) A discussion of areas in which the state's delivery of mental health services for children could be improved.

**SECTION 1233.** 51.06 (6) of the statutes is amended to read:

51.06 (6) SALE OF ASSETS OR REAL PROPERTY AT NORTHERN CENTER FOR THE DEVELOPMENTALLY DISABLED. The department may maintain the Northern Center for the Developmentally Disabled for the purpose

specified in sub. (1), but may sell assets or real property, of the Northern Center for the Developmentally Disabled, subject to any prior action under s. 13.48 (14) (am) or 16.848 (1). If there is any outstanding public debt used to finance the acquisition, construction, or improvement of any property that is sold under this subsection, the department shall deposit a sufficient amount of the net proceeds from the sale of the property in the bond security and redemption fund under s. 18.09 to repay the principal and pay the interest on the debt, and any premium due upon refunding any of the debt. If the property was purchased with federal financial assistance, the department shall pay to the federal government any of the net proceeds required by federal law. If there is no such debt outstanding and there are no moneys payable to the federal government, or if the net proceeds exceed the amount required to be deposited or paid under this subsection, the department shall credit the net proceeds or remaining net proceeds to the appropriation account under s. 20.435 (2) (gk).

**SECTION 1234.** 51.20 (13) (cr) of the statutes is amended to read:

51.20 (13) (cr) If the subject individual is before the court on a petition filed under a court order under s. 938.30 (5) (c) 1. and is found to have committed a violation that would be a felony if committed by an adult in this state or a violation of s. 940.225 (1) or (2), 948.02 (1) or (2), 948.025, or 948.085 (3m), 941.20 (1), 944.20, 944.30, 944.31, 944.33 (1), 946.52, or 948.10 (1) (b), the court shall require the individual to provide a biological specimen to the state crime laboratories for deoxyribonucleic acid analysis. The court shall inform the individual that he or she may request expungement under s. 165.77 (4).

**SECTION 1234q.** 51.30 (4) (b) 17. of the statutes is amended to read:

51.30 (4) (b) 17. To the elder-adult-at-risk agency designated under s. 46.90 (2) or other investigating agency under s. 46.90 for the purposes of s. 46.90 (4) and (5), to ~~the county department an agency,~~ as defined in s. 48.02 ~~(2g)~~ 48.981 (1) (ag), or the a sheriff or police department for the purposes of s. 48.981 (2) and (3), or to the adult-at-risk agency designated under s. 55.043 (1d) for purposes of s. 55.043. The treatment record holder may release treatment record information by initiating contact with the elder-adult-at-risk agency, agency, as defined in s. 48.981 (1) (ag), sheriff or police department, or adult-at-risk agency, or county department, as defined in s. 48.02 (2g), without first receiving a request for release of the treatment record ~~from the elder-adult-at-risk agency, adult-at-risk agency, or county department.~~

**SECTION 1235.** 51.44 (1m) of the statutes is amended to read:

51.44 (1m) The department is the lead agency in this state for the development and implementation of a state-

wide system of coordinated, comprehensive multidisciplinary programs to provide appropriate early intervention services under the requirements of 20 USC 1476 1431 to 1444.

**SECTION 1236.** 51.44 (5) (c) of the statutes is amended to read:

51.44 (5) (c) Annually, submit to the chief clerk of each house of the legislature for distribution to the legislature under s. 13.172 (2) a report on the department's progress toward full implementation of the program under this section, including the progress of counties in implementing goals for participation in 5th-year requirements under 20 USC 1476 1431 to 1444.

**SECTION 1237.** 54.15 (8) (a) 3. of the statutes is amended to read:

54.15 (8) (a) 3. Any license, certificate, permit, or registration of the proposed guardian that is required under chs. 202 or 440 to 480 or by the laws of another state for the practice of a profession or occupation has been suspended or revoked.

**SECTION 1238.** 55.043 (4) (b) 5g. of the statutes is created to read:

55.043 (4) (b) 5g. Refer the case to the department of financial institutions if the financial exploitation, neglect, self-neglect, or abuse involves an individual who is required to be registered under s. 202.13 or 202.14.

**SECTION 1238m.** 59.25 (3) (gm) of the statutes is created to read:

59.25 (3) (gm) Deposit all moneys received under s. 973.0455 (2) into a crime prevention fund and, on order of the crime board under s. 59.54 (28) (d), make grant payments as the crime board directs.

**SECTION 1238t.** 59.25 (3) (rm) of the statutes is repealed.

**SECTION 1239.** 59.26 (1) (c) of the statutes is repealed.

**SECTION 1239m.** 59.40 (2) (n) of the statutes is amended to read:

59.40 (2) (n) Pay monthly to the treasurer the amounts required by s. 302.46 (1) for the jail assessment surcharge and the amounts required by s. 973.0455 (2). The payments shall be made by the 15th day of the month following receipt thereof.

**SECTION 1240.** 59.43 (1) (w) of the statutes is created to read:

59.43 (1) (w) Record and index the documents specified in s. 49.848 (2).

**SECTION 1241.** 59.43 (2) (ag) 1. of the statutes is amended to read:

59.43 (2) (ag) 1. Subject to s. 59.72 (5) ~~and except as provided in par. (L)~~, for recording any instrument entitled to be recorded in the office of the register of deeds, \$25 ~~\$30~~, except that no fee may be collected for recording a change of address that is exempt from a filing fee under s. 185.83 (1) (b) or 193.111 (1) (b).

**SECTION 1242.** 59.43 (2) (e) of the statutes is amended to read:

59.43 (2) (e) Subject to s. 59.72 (5) ~~and except as provided in par. (L)~~, for filing any instrument which is entitled to be filed in the office of register of deeds and for which no other specific fee is specified, \$25 ~~\$30~~.

**SECTION 1242e.** 59.43 (2) (i) of the statutes is amended to read:

59.43 (2) (i) ~~Except as provided in par. (L), for~~ For recording certificates and for preparing and mailing documents under s. 867.045 or 867.046, \$25.

**SECTION 1242g.** 59.43 (2) (L) of the statutes is repealed.

**SECTION 1243m.** 59.54 (28) of the statutes is created to read:

59.54 (28) CRIME PREVENTION FUNDING BOARD. (a) In this subsection:

1. "Chief elected official" means the mayor of a city or, if the city is organized under subch. I of ch. 64, the president of the council of that city, the village president of a village, or the town board chairperson of a town.
2. "Crime board" means the crime prevention funding board that is created under this subsection.
3. "Municipality" means a city, village, or town.

(b) There is created in each county, in which the treasurer receives moneys and deposits them as described in s. 59.25 (3) (gm), a crime board. The funds in such an account may be distributed upon the direction of the crime board under par. (d). The crime board shall meet, and its members may receive no compensation, other than reimbursement for actual and reasonable expenses incurred in the performance of their duties. Members shall serve for the terms that are determined by the crime board.

(c) A county crime board shall consist of the following members:

1. The district attorney, or his or her designee.
2. The sheriff, or his or her designee.
3. One of the following county officials, or his or her designee:
  - a. The county executive.
  - b. If the county does not have a county executive, the county administrator.
  - c. The chairperson of the county board of supervisors, or his or her designee, if the county does not have a county executive or a county administrator.
4. The chief elected official of the largest municipality in the county, as determined by population, or his or her designee.
5. A person chosen by a majority vote of the sheriff and all of the chiefs of police departments that are located wholly or partly within the county.
6. The presiding judge of the circuit court, or his or her designee.

(d) 1. The crime board may solicit applications for grants in a format determined by the crime board, and

may vote to direct the treasurer to distribute grants to applicants from moneys in the crime prevention fund under s. 59.25 (3) (gm). The crime board may direct the treasurer to distribute grants to any of the following entities, in amounts determined by the crime board:

a. One or more private nonprofit organizations within the county that has as its primary purpose preventing crime, providing a funding source for crime prevention programs, encouraging the public to report crime, or assisting law enforcement agencies in the apprehension of criminal offenders.

b. A law enforcement agency within the county that has a crime prevention fund, if the contribution is credited to the crime prevention fund and is used for crime prevention purposes.

2. Not less than 50 percent of the payments made under subd. 1. shall be made to one or more organizations described in subd. 1. a.

(e) Annually, the crime board shall submit a report on its activities to the clerk of court for the county that distributed the funds, to the county board, and to the legislative bodies of each municipality that is located wholly or partly within the county. The report shall contain at least all of the following information for the year to which the report relates:

1. The name and address of each entity that received a grant, including contact information for the leadership of the entity.

2. A full accounting of all funds disbursed by the treasurer at the direction of the crime board, including the amount of the funds disbursed, the dates of disbursal, and the purposes for which the grant was made.

(f) Annually, each recipient of a grant awarded under this subsection shall submit a report on its activities to all of the entities specified in par. (e). The report shall contain at least all of the following information for the year to which the report relates:

1. The name and address of the entity.

2. The name and address, and title, of each member of the governing body of the entity.

3. The purposes for which the grant money was spent.

4. A detailed accounting of all receipts and expenditures of the entity that relate to the grant money.

5. The balance of any funds remaining.

**SECTION 1244.** 59.605 (6) of the statutes is amended to read:

59.605 (6) ~~TEMPORARY SUSPENSION~~ SUNSET OF THE LIMIT. This section does not apply to a county's levy that is imposed in December 2011 or ~~December 2012~~ any year thereafter.

**SECTION 1245.** 59.69 (4c) of the statutes is amended to read:

59.69 (4c) CONSTRUCTION SITE ORDINANCE LIMITS. Except as provided in s. 101.1206 (5m), an ordinance that is enacted under sub. (4) may only include provisions that are related to construction site erosion control if those

provisions are limited to sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~

**SECTION 1246.** 59.693 (2) of the statutes is amended to read:

59.693 (2) AUTHORITY TO ENACT ORDINANCE. To effect the purposes of s. 281.33 and to promote the public health, safety and general welfare, a county may enact a zoning ordinance, that is applicable to all of its unincorporated area, except as provided in s. 60.627 (2) (b), for construction site erosion control at sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ and for storm water management. This ordinance may be enacted separately from ordinances enacted under s. 59.69. An ordinance enacted under this subsection is subject to the strict conformity requirements under s. 281.33 (3m).

**SECTION 1247.** 59.693 (7) of the statutes is amended to read:

59.693 (7) APPLICABILITY OF LOCAL SUBDIVISION REGULATION. All powers granted to a county under s. 236.45 may be exercised by the county with respect to construction site erosion control at sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ or with respect to storm water management regulation, if the county has or provides a county planning agency as defined in s. 236.02 (1) (3).

**SECTION 1247d.** 59.72 (2) (a) of the statutes is renumbered 59.72 (2) (a) (intro.) and amended to read:

59.72 (2) (a) (intro.) ~~If the county has established a county assessor system under s. 70.99, the~~ No later than June 30, 2017, the board shall provide post on the Internet access to countywide property, in a searchable format determined by the department of administration, the following information related to individual land parcels:

1. ~~Property tax assessment data, and, if the county maintains land records that identify the~~ as provided to the county by municipalities, including the assessed value of land, the assessed value of improvements, the total assessed value, the class of property, as specified in s. 70.32 (2) (a), the estimated fair market value, and the total property tax.

2. ~~Any zoning classification of individual parcels, the board shall post on the Internet land records that identify the zoning classification of individual parcels~~ information maintained by the county.

**SECTION 1247h.** 59.72 (2) (a) 3. of the statutes is created to read:

59.72 (2) (a) 3. Any property address information maintained by the county.

**SECTION 1247p.** 59.72 (2) (a) 4. of the statutes is created to read:

59.72 (2) (a) 4. Any acreage information maintained by the county.

**SECTION 1247t.** 59.72 (3) (b) of the statutes is amended to read:

59.72 (3) (b) Within 2 years after the land information office is established, develop and receive approval for a countywide plan for land records modernization. For any county in which land records are not accessible on the Internet, the plan shall include a goal of providing access to public land records on the Internet. The plan shall be submitted for approval to the department of administration under s. 16.967 (3) (e). No later than January 1, 2014, and by January 1 every 3 years thereafter, the land information office shall update the plan and receive approval from the department of administration of the updated plan. A plan under this paragraph shall comply with the standards developed by the department of administration under s. 16.967 (3) (cm).

**SECTION 1248.** 59.72 (5) (a) of the statutes is amended to read:

59.72 (5) (a) Before the 16th day of each month a register of deeds shall submit to the department of administration \$10 \$15 from the fee for recording or filing each instrument that is recorded or filed under s. 59.43 (2) (ag) 1. or (e), less any amount retained by the county under par. (b).

**SECTION 1249.** 59.72 (5) (b) (intro.) of the statutes is amended to read:

59.72 (5) (b) (intro.) Except as provided in s. 16.967 (7m), a county may retain \$8 of the \$10 portion of each fee submitted to the department of administration under par. (a) from the fee for recording or filing each instrument that is recorded or filed under s. 59.43 (2) (ag) 1. or (e) if all of the following conditions are met:

**SECTION 1250g.** 59.72 (5) (b) 3. of the statutes is amended to read:

59.72 (5) (b) 3. The county uses \$6 of each \$8 the fee retained under this paragraph to satisfy the requirements of sub. (2) (a), or, if the county has satisfied the requirements of sub. (2) (a), to develop, implement, and maintain the countywide plan for land records modernization and \$2 of each \$8 fee retained under this paragraph for the provision of land information on the Internet, including the county's land information records relating to housing.

**SECTION 1251.** 60.37 (1) of the statutes is amended to read:

60.37 (1) GENERAL. The town board may employ on a temporary or permanent basis persons necessary to carry out the functions of town government including, subject to sub. (4), any elected officer of the town. The board may establish the qualifications and terms of employment, which may not include the residency of the employee, except as provided in s. 66.0502 (4) (b). The board may delegate the authority to hire town employees to any town official or employee.

**SECTION 1252.** 60.627 (2) (a) of the statutes is amended to read:

60.627 (2) (a) To effect the purposes of s. 281.33 and to promote the public health, safety and general welfare, if a town board may enact zoning ordinances under s. 60.62, the town board may enact a zoning ordinance, that is applicable to all of its area, for construction site erosion control at sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ and for storm water management. This ordinance may be enacted separately from ordinances enacted under s. 60.62. An ordinance enacted under this paragraph is subject to the strict conformity requirements under s. 281.33 (3m).

**SECTION 1253.** 60.627 (4) (c) of the statutes is amended to read:

60.627 (4) (c) An ordinance enacted under this section supersedes all provisions of an ordinance enacted under s. 60.62 that relate to construction site erosion control at sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ or to storm water management regulation.

**SECTION 1254.** 60.627 (6) of the statutes is amended to read:

60.627 (6) APPLICABILITY OF LOCAL SUBDIVISION REGULATION. All powers granted to a town under s. 236.45 may be exercised by it with respect to construction site erosion control at sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ or with respect to storm water management regulation, if the town has or provides a planning commission or agency.

**SECTION 1255.** 61.354 (2) of the statutes is amended to read:

61.354 (2) AUTHORITY TO ENACT ORDINANCE. To effect the purposes of s. 281.33 and to promote the public health, safety and general welfare, a village may enact a zoning ordinance, that is applicable to all of its incorporated area, for construction site erosion control at sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ and for storm water management. This ordinance may be enacted separately from ordinances enacted under s. 61.35. An ordinance enacted under this subsection is subject to the strict conformity requirements under s. 281.33 (3m).

**SECTION 1256.** 61.354 (4) (c) of the statutes is amended to read:

61.354 (4) (c) An ordinance enacted under this section supersedes all provisions of an ordinance enacted under s. 61.35 that relate to construction site erosion control at sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ or to storm water management regulation.

**SECTION 1257.** 61.354 (6) of the statutes is amended to read:

61.354 (6) **APPLICABILITY OF LOCAL SUBDIVISION REGULATION.** All powers granted to a village under s. 236.45 may be exercised by it with respect to construction site erosion control at sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ or with respect to storm water management regulation, if the village has or provides a planning commission or agency.

**SECTION 1258.** 62.13 (4) (d) of the statutes is amended to read:

62.13 (4) (d) The examination shall be free for all U.S. citizens over 18 and under 55 years of age, with proper limitations as to residence, health and, subject to ss. 111.321, 111.322, and 111.335, arrest and conviction record. The examination, including minimum training and experience requirements, shall be job-related in compliance with appropriate validation standards and shall be subject to the approval of the board and may include tests of manual skill and physical strength. All relevant experience, whether paid or unpaid, shall satisfy experience requirements. The board shall control examinations and may designate and change examiners, who may or may not be otherwise in the official service of the city, and whose compensation shall be fixed by the board and paid by the city. Veterans and their spouses shall be given preference points in accordance with s. 230.16 (7).

**SECTION 1259.** 62.234 (2) of the statutes is amended to read:

62.234 (2) **AUTHORITY TO ENACT ORDINANCE.** To effect the purposes of s. 281.33 and to promote the public health, safety and general welfare, a city may enact a zoning ordinance, that is applicable to all of its incorporated area, for construction site erosion control at sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ and for storm water management. This ordinance may be enacted separately from ordinances enacted under s. 62.23. An ordinance enacted under this subsection is subject to the strict conformity requirements under s. 281.33 (3m).

**SECTION 1260.** 62.234 (4) (c) of the statutes is amended to read:

62.234 (4) (c) An ordinance enacted under this section supersedes all provisions of an ordinance enacted under s. 62.23 that relate to construction site erosion control at sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ or to storm water management regulation.

**SECTION 1261.** 62.234 (6) of the statutes is amended to read:

62.234 (6) **APPLICABILITY OF LOCAL SUBDIVISION REGULATION.** All powers granted to a city under s. 236.45 may

be exercised by it with respect to construction site erosion control at sites ~~where the construction activities do not include the construction of a building described in s. 281.33 (3) (a) 1. a. and b.~~ or with respect to storm water management regulation, if the city has or provides a planning commission or agency.

**SECTION 1262.** 62.50 (5) of the statutes is amended to read:

62.50 (5) **EXAMINATIONS.** The examinations which the rules and regulations provide for shall be public and free to all U.S. citizens with proper limitations as to residence, age, health and, subject to ss. 111.321, 111.322 and 111.335, arrest and conviction record. The examinations shall be practical in their character and shall relate to those matters which fairly test the relative capacity of the candidates to discharge the duties of the positions in which they seek employment or to which they seek to be appointed and may include tests of manual skill and physical strength. The board shall control all examinations and may designate suitable persons, either in the official service of the city or not, to conduct such examinations and may change such examiners at any time, as seems best.

**SECTION 1263.** 62.53 of the statutes is repealed.

**SECTION 1264.** 63.08 (1) (a) of the statutes is amended to read:

63.08 (1) (a) Any applicant for an examination under s. 63.05, other than an applicant for a deputy sheriff position under s. 59.26 (8) (a), shall be a resident of this state before applying for an examination, but the commission may not require any period of residency in the county for entrance to an examination or employment in the county. The commission may require an applicant to file a written application form which bears upon the applicant's fitness for a vacant position and which the commission deems necessary. For a position offering a skilled, technical, or professional service, upon a finding that a suitable number of qualified applicants cannot be obtained from within the state, the commission may open the examination to residents of other states. Residency in this state may be waived for an applicant for an examination for a position which requires a license in a health care field. No question pertaining to political affiliation or religious faith may be asked of any applicant for an examination.

**SECTION 1265.** 63.25 (1) (a) of the statutes is amended to read:

63.25 (1) (a) For open, competitive examinations and for other examinations by which to test applicants for office or for employment as to their practical fitness to discharge the duties of the positions which they desire to fill, which examinations shall be public and free to all persons with proper limitations as to residence, age, health, and, subject to ss. 111.321, 111.322, and 111.335, arrest and conviction record.

**SECTION 1265t.** 66.0137 (3) of the statutes is amended to read:

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

**SECTION 1266.** 66.0304 (1) (b) of the statutes is amended to read:

66.0304 (1) (b) "Bond" means any bond, note or other obligation of a commission issued or entered into or acquired under this section, including any refunding bond or certificate of participation or lease-purchase, installment sale, or other financing agreement.

**SECTION 1267.** 66.0304 (4) (p) of the statutes is amended to read:

66.0304 (4) (p) Purchase bonds issued by or on behalf of, or held by, any participant, the any state or a department, authority, or agency of the state, or any political subdivision. Bonds purchased under this paragraph may be held by the commission or sold, in whole or in part, separately or together with other bonds issued by the commission.

**SECTION 1268.** 66.0304 (11) (bm) of the statutes is created to read:

66.0304 (11) (bm) A project may be located outside of the United States or outside a territory of the United States if the borrower, including a co-borrower, of proceeds of bonds issued to finance or refinance the project in whole or in part is incorporated and has its principal place of business in the United States or a territory of the United States. To the extent that this paragraph applies to a borrower, it also applies to a participant if the participant is a nongovernmental entity.

**SECTION 1269.** 66.0304 (11) (e) of the statutes is repealed.

**SECTION 1269i.** 66.0404 of the statutes is created to read:

**66.0404 Mobile tower siting regulations. (1) DEFINITIONS.** In this section:

(a) "Antenna" means communications equipment that transmits and receives electromagnetic radio signals and is used in the provision of mobile services.

(b) "Application" means an application for a permit under this section to engage in an activity specified in sub. (2) (a) or a class 2 collocation.

(c) "Building permit" means a permit issued by a political subdivision that authorizes an applicant to conduct construction activity that is consistent with the political subdivision's building code.

(d) "Class 1 collocation" means the placement of a new mobile service facility on an existing support structure such that the owner of the facility does not need to construct a free standing support structure for the facility but does need to engage in substantial modification.

(e) "Class 2 collocation" means the placement of a new mobile service facility on an existing support struc-

ture such that the owner of the facility does not need to construct a free standing support structure for the facility or engage in substantial modification.

(f) "Collocation" means class 1 or class 2 collocation or both.

(g) "Distributed antenna system" means a network of spatially separated antenna nodes that is connected to a common source via a transport medium and that provides mobile service within a geographic area or structure.

(h) "Equipment compound" means an area surrounding or adjacent to the base of an existing support structure within which is located mobile service facilities.

(i) "Existing structure" means a support structure that exists at the time a request for permission to place mobile service facilities on a support structure is filed with a political subdivision.

(j) "Fall zone" means the area over which a mobile support structure is designed to collapse.

(k) "Mobile service" has the meaning given in 47 USC 153 (33).

(L) "Mobile service facility" means the set of equipment and network components, including antennas, transmitters, receivers, base stations, power supplies, cabling, and associated equipment, that is necessary to provide mobile service to a discrete geographic area, but does not include the underlying support structure.

(m) "Mobile service provider" means a person who provides mobile service.

(n) "Mobile service support structure" means a free-standing structure that is designed to support a mobile service facility.

(o) "Permit" means a permit, other than a building permit, or approval issued by a political subdivision which authorizes any of the following activities by an applicant:

1. A class 1 collocation.
2. A class 2 collocation.
3. The construction of a mobile service support structure.

(p) "Political subdivision" means a city, village, town, or county.

(q) "Public utility" has the meaning given in s. 196.01 (5).

(r) "Search ring" means a shape drawn on a map to indicate the general area within which a mobile service support structure should be located to meet radio frequency engineering requirements, taking into account other factors including topography and the demographics of the service area.

(s) "Substantial modification" means the modification of a mobile service support structure, including the mounting of an antenna on such a structure, that does any of the following:

1. For structures with an overall height of 200 feet or less, increases the overall height of the structure by more than 20 feet.

2. For structures with an overall height of more than 200 feet, increases the overall height of the structure by 10 percent or more.

3. Measured at the level of the appurtenance added to the structure as a result of the modification, increases the width of the support structure by 20 feet or more, unless a larger area is necessary for collocation.

4. Increases the square footage of an existing equipment compound to a total area of more than 2,500 square feet.

(t) "Support structure" means an existing or new structure that supports or can support a mobile service facility, including a mobile service support structure, utility pole, water tower, building, or other structure.

(u) "Utility pole" means a structure owned or operated by an alternative telecommunications utility, as defined in s. 196.01 (1d); public utility, as defined in s. 196.01 (5); telecommunications utility, as defined in s. 196.01 (10); political subdivision; or cooperative association organized under ch. 185; and that is designed specifically for and used to carry lines, cables, or wires for telecommunications service, as defined in s. 182.017 (1g) (cq); video service, as defined in s. 66.0420 (2) (y); for electricity; or to provide light.

(2) NEW CONSTRUCTION OR SUBSTANTIAL MODIFICATION OF FACILITIES AND SUPPORT STRUCTURES. (a) Subject to the provisions and limitations of this section, a political subdivision may enact a zoning ordinance under s. 59.69, 60.61, or 62.23 to regulate any of the following activities:

1. The siting and construction of a new mobile service support structure and facilities.

2. With regard to a class 1 collocation, the substantial modification of an existing support structure and mobile service facilities.

(b) If a political subdivision regulates an activity described under par. (a), the regulation shall prescribe the application process which a person must complete to engage in the siting, construction, or modification activities described in par. (a). The application shall be in writing and shall contain all of the following information:

1. The name and business address of, and the contact individual for, the applicant.

2. The location of the proposed or affected support structure.

3. The location of the proposed mobile service facility.

4. If the application is to substantially modify an existing support structure, a construction plan which describes the proposed modifications to the support structure and the equipment and network components, including antennas, transmitters, receivers, base stations, power supplies, cabling, and related equipment associated with the proposed modifications.

5. If the application is to construct a new mobile service support structure, a construction plan which describes the proposed mobile service support structure

and the equipment and network components, including antennas, transmitters, receivers, base stations, power supplies, cabling, and related equipment to be placed on or around the new mobile service support structure.

6. If an application is to construct a new mobile service support structure, an explanation as to why the applicant chose the proposed location and why the applicant did not choose collocation, including a sworn statement from an individual who has responsibility over the placement of the mobile service support structure attesting that collocation within the applicant's search ring would not result in the same mobile service functionality, coverage, and capacity; is technically infeasible; or is economically burdensome to the mobile service provider.

(c) If an applicant submits to a political subdivision an application for a permit to engage in an activity described under par. (a), which contains all of the information required under par. (b), the political subdivision shall consider the application complete. If the political subdivision does not believe that the application is complete, the political subdivision shall notify the applicant in writing, within 10 days of receiving the application, that the application is not complete. The written notification shall specify in detail the required information that was incomplete. An applicant may resubmit an application as often as necessary until it is complete.

(d) Within 90 days of its receipt of a complete application, a political subdivision shall complete all of the following or the applicant may consider the application approved, except that the applicant and the political subdivision may agree in writing to an extension of the 90 day period:

1. Review the application to determine whether it complies with all applicable aspects of the political subdivision's building code and, subject to the limitations in this section, zoning ordinances.

2. Make a final decision whether to approve or disapprove the application.

3. Notify the applicant, in writing, of its final decision.

4. If the decision is to disapprove the application, include with the written notification substantial evidence which supports the decision.

(e) A political subdivision may disapprove an application if an applicant refuses to evaluate the feasibility of collocation within the applicant's search ring and provide the sworn statement described under par. (b) 6.

(f) A party who is aggrieved by the final decision of a political subdivision under par. (d) 2. may bring an action in the circuit court of the county in which the proposed activity, which is the subject of the application, is to be located.

(g) If an applicant provides a political subdivision with an engineering certification showing that a mobile service support structure, or an existing structure, is designed to collapse within a smaller area than the set

back or fall zone area required in a zoning ordinance, that zoning ordinance does not apply to such a structure unless the political subdivision provides the applicant with substantial evidence that the engineering certification is flawed.

(h) A political subdivision may regulate the activities described under par. (a) only as provided in this section.

(i) If a political subdivision has in effect on the effective date of this subdivision .... [LRB inserts date], an ordinance that applies to the activities described under par. (a) and the ordinance is inconsistent with this section, the ordinance does not apply to, and may not be enforced against, the activity.

**(3) COLLOCATION ON EXISTING SUPPORT STRUCTURES.**

(a) 1. A class 2 collocation is a permitted use under ss. 59.69, 60.61, and 62.23.

2. If a political subdivision has in effect on the effective date of this subdivision .... [LRB inserts date], an ordinance that applies to a class 2 collocation and the ordinance is inconsistent with this section, the ordinance does not apply to, and may not be enforced against, the class 2 collocation.

3. A political subdivision may regulate a class 2 collocation only as provided in this section.

4. A class 2 collocation is subject to the same requirements for the issuance of a building permit to which any other type of commercial development or land use development is subject.

(b) If an applicant submits to a political subdivision an application for a permit to engage in a class 2 collocation, the application shall contain all of the information required under sub. (2) (b) 1. to 3., in which case the political subdivision shall consider the application complete. If any of the required information is not in the application, the political subdivision shall notify the applicant in writing, within 5 days of receiving the application, that the application is not complete. The written notification shall specify in detail the required information that was incomplete. An applicant may resubmit an application as often as necessary until it is complete.

(c) Within 45 days of its receipt of a complete application, a political subdivision shall complete all of the following or the applicant may consider the application approved, except that the applicant and the political subdivision may agree in writing to an extension of the 45 day period:

1. Make a final decision whether to approve or disapprove the application.

2. Notify the applicant, in writing, of its final decision.

3. If the application is approved, issue the applicant the relevant permit.

4. If the decision is to disapprove the application, include with the written notification substantial evidence which supports the decision.

(d) A party who is aggrieved by the final decision of a political subdivision under par. (c) 1. may bring an action in the circuit court of the county in which the proposed activity, which is the subject of the application, is to be located.

**(4) LIMITATIONS.** With regard to an activity described in sub. (2) (a) or a class 2 collocation, a political subdivision may not do any of the following:

(a) Impose environmental testing, sampling, or monitoring requirements, or other compliance measures for radio frequency emissions, on mobile service facilities or mobile radio service providers.

(b) Enact an ordinance imposing a moratorium on the permitting, construction, or approval of any such activities.

(c) Enact an ordinance prohibiting the placement of a mobile service support structure in particular locations within the political subdivision.

(d) Charge a mobile radio service provider a fee in excess of one of the following amounts:

1. For a permit for a class 2 collocation, the lesser of \$500 or the amount charged by a political subdivision for a building permit for any other type of commercial development or land use development.

2. For a permit for an activity described in sub. (2) (a), \$3,000.

(e) Charge a mobile radio service provider any recurring fee for an activity described in sub. (2) (a) or a class 2 collocation.

(f) Permit 3rd party consultants to charge the applicant for any travel expenses incurred in the consultant's review of mobile service permits or applications.

(g) Disapprove an application to conduct an activity described under sub. (2) (a) based solely on aesthetic concerns.

(gm) Disapprove an application to conduct a class 2 collocation on aesthetic concerns.

(h) Enact or enforce an ordinance related to radio frequency signal strength or the adequacy of mobile service quality.

(i) Impose a surety requirement, unless the requirement is competitively neutral, nondiscriminatory, and commensurate with the historical record for surety requirements for other facilities and structures in the political subdivision which fall into disuse. There is a rebuttable presumption that a surety requirement of \$20,000 or less complies with this paragraph.

(j) Prohibit the placement of emergency power systems.

(k) Require that a mobile service support structure be placed on property owned by the political subdivision.

(L) Disapprove an application based solely on the height of the mobile service support structure or on whether the structure requires lighting.

(m) Condition approval of such activities on the agreement of the structure or mobile service facility owner to provide space on or near the structure for the use of or by the political subdivision at less than the market rate, or to provide the political subdivision other services via the structure or facilities at less than the market rate.

(n) Limit the duration of any permit that is granted.

(o) Require an applicant to construct a distributed antenna system instead of either constructing a new mobile service support structure or engaging in collocation.

(p) Disapprove an application based on an assessment by the political subdivision of the suitability of other locations for conducting the activity.

(q) Require that a mobile service support structure, existing structure, or mobile service facilities have or be connected to backup battery power.

(r) Impose a setback or fall zone requirement for a mobile service support structure that is different from a requirement that is imposed on other types of commercial structures.

(s) Consider an activity a substantial modification under sub. (1) (s) 1. or 2. if a greater height is necessary to avoid interference with an existing antenna.

(t) Consider an activity a substantial modification under sub. (1) (s) 3. if a greater protrusion is necessary to shelter the antenna from inclement weather or to connect the antenna to the existing structure by cable.

(u) Limit the height of a mobile service support structure to under 200 feet.

(v) Condition the approval of an application on, or otherwise require, the applicant's agreement to indemnify or insure the political subdivision in connection with the political subdivision's exercise of its authority to approve the application.

(w) Condition the approval of an application on, or otherwise require, the applicant's agreement to permit the political subdivision to place at or collocate with the applicant's support structure any mobile service facilities provided or operated by, whether in whole or in part, a political subdivision or an entity in which a political subdivision has a governance, competitive, economic, financial or other interest.

(5) **APPLICABILITY.** If a county enacts an ordinance as described under sub. (2) the ordinance applies only in the unincorporated parts of the county, except that if a town enacts an ordinance as described under sub. (2) after a county has so acted, the county ordinance does not apply, and may not be enforced, in the town, except that if the town later repeals its ordinance, the county ordinance applies in that town.

**SECTION 1269k.** 66.0406 of the statutes is created to read:

**66.0406 Radio broadcast service facility regulations.** (1) **DEFINITIONS.** In this section:

(a) "Political subdivision" means any city, village, town, or county.

(b) "Radio broadcast services" means the regular provision of a commercial or noncommercial service involving the transmission, emission, or reception of radio waves for the transmission of sound or images in which the transmissions are intended for direct reception by the general public.

(c) "Radio broadcast service facilities" means commercial or noncommercial facilities, including antennas and antenna support structures, intended for the provision of radio broadcast services.

(2) **LIMITATIONS ON LOCAL REGULATION.** Beginning on May 1, 2013, if a political subdivision enacts an ordinance, adopts a resolution, or takes any other action that affects the placement, construction, or modification of radio broadcast service facilities, the ordinance, resolution, or other action may not take effect unless all of the following apply:

(a) The ordinance, resolution, or other action has a reasonable and clearly defined public health or safety objective, and reflects the minimum practical regulation that is necessary to accomplish that objective.

(b) The ordinance, resolution, or other action reasonably accommodates radio broadcast services and does not prohibit, or have the effect of prohibiting, the provision of such services in the political subdivision.

(3) **CONTINUED APPLICATION OF EXISTING REGULATIONS.** If a political subdivision has in effect on May 1, 2013, an ordinance or resolution that is inconsistent with the requirements that are specified in sub. (2) for an ordinance, resolution, or other action to take effect, the existing ordinance or resolution does not apply, and may not be enforced, to the extent that it is inconsistent with the requirements that are specified in sub. (2).

(4) **DENIAL OF PLACEMENT, CONSTRUCTION, OR MODIFICATION OF FACILITIES.** If a political subdivision denies a request by any person to place, construct, or modify radio broadcast service facilities in the political subdivision, the denial may be based only on the political subdivision's public health or safety concerns. The political subdivision must provide the requester with a written denial of the requester's request, and the political subdivision must provide the requester with substantial written evidence which supports the reasons for the the political subdivision's action.

**SECTION 1269L.** 66.0412 of the statutes is created to read:

**66.0412 Local regulation of real estate brokers, brokerage services.** (1) **DEFINITIONS.** In this section:

(a) "Broker" means a real estate broker licensed under ch. 452.

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

(c) "Political subdivision" means any city, village, town, or county.

(2) REGULATION OF BROKERS, BROKERAGE SERVICES.

(a) A local governmental unit may not enact an ordinance or adopt a resolution that does any of the following:

1. In relation to the provision of real estate services, imposes any fees on brokers or on real estate brokerage services.

2. Imposes any regulations on the professional services provided by a broker or by a person who provides real estate brokerage services.

(b) If a local governmental unit has in effect on the effective date of this paragraph .... [LRB inserts date], an ordinance or resolution that is inconsistent with par. (a), the ordinance or resolution does not apply and may not be enforced.

**SECTION 1269m.** 66.0418 of the statutes is created to read:

**66.0418 Prohibition of local regulation of certain foods, beverages.** (1) In this section "political subdivision" means a city, village, town, or county.

(2) (a) No political subdivision may enact an ordinance or adopt a resolution that prohibits or restricts the sale of food or nonalcoholic beverages based on the number of calories, portion size, or other nutritional criteria of the food or nonalcoholic beverage.

(b) If a political subdivision has enacted an ordinance or adopted a resolution before the effective date of this paragraph .... [LRB inserts date], that is inconsistent with par. (a), the ordinance or resolution does not apply and may not be enforced.

**SECTION 1270.** 66.0502 of the statutes is created to read:

**66.0502 Employee residency requirements prohibited.** (1) The legislature finds that public employee residency requirements are a matter of statewide concern.

(2) In this section, "local governmental unit" means any city, village, town, county, or school district.

(3) (a) Except as provided in sub. (4), no local governmental unit may require, as a condition of employment, that any employee or prospective employee reside within any jurisdictional limit.

(b) If a local governmental unit has a residency requirement that is in effect on the effective date of this paragraph .... [LRB inserts date], the residency requirement does not apply and may not be enforced.

(4) (a) This section does not affect any statute that requires residency within the jurisdictional limits of any local governmental unit or any provision of state or local law that requires residency in this state.

(b) Subject to par. (c), a local governmental unit may impose a residency requirement on law enforcement, fire, or emergency personnel that requires such personnel to reside within 15 miles of the jurisdictional boundaries of the local governmental unit.

(c) If the local governmental unit is a county, the county may impose a residency requirement on law enforcement, fire, or emergency personnel that requires such personnel to reside within 15 miles of the jurisdictional boundaries of the city, village, or town to which the personnel are assigned.

(d) A residency requirement imposed by a local governmental unit under par. (b) or (c) does not apply to any volunteer law enforcement, fire, or emergency personnel who are employees of a local governmental unit.

**SECTION 1271m.** 66.0602 (2m) of the statutes is renumbered 66.0602 (2m) (a) and amended to read:

66.0602 (2m) (a) If a political subdivision's levy for the payment of any general obligation debt service, including debt service on debt issued or reissued to fund or refund outstanding obligations of the political subdivision and interest on outstanding obligations of the political subdivision, on debt originally issued before July 1, 2005, is less in the current year than it was in the previous year, the political subdivision shall reduce its levy limit in the current year by an amount equal to the amount that its levy was reduced as described in this subsection. This subsection does not apply to any a political subdivision that in any year in which the political subdivision does not increase its levy increase limit as allowed under sub. (3) (f) 1.

**SECTION 1271p.** 66.0602 (2m) (b) of the statutes is created to read:

66.0602 (2m) (b) 1. In this paragraph, "covered service" means garbage collection, fire protection, snow plowing, street sweeping, or storm water management.

2. Except as provided in subd. 4., if a political subdivision receives revenues that are designated to pay for a covered service that was funded in 2013 by the levy of the political subdivision, the political subdivision shall reduce its levy limit in the current year by an amount equal to the estimated amount of fee revenue collected for providing the covered service, less any previous reductions made under this subdivision.

3. Except as provided in subd. 4, if a political subdivision receives payments in lieu of taxes that are designated to pay for a covered service that was funded in 2013 by the levy of the political subdivision, the political subdivision shall reduce its levy limit in the current year by the estimated amount of payments in lieu of taxes received by the political subdivision to pay for the covered service, less any previous reductions made under this subdivision.

4. The requirement under subd. 2. or 3. does not apply if the governing body of the political subdivision adopts a resolution that the levy limit should not be reduced and if the resolution is approved in a referendum. The procedure under sub. (4) applies to a referendum under this subdivision, except that the resolution and referendum question need not specify an amount of increase in the levy limit or the length of time for which the levy limit

increase will apply and the referendum question need not follow the question format under sub. (4) (c).

**SECTION 1272.** 66.0602 (3) (f) 1. of the statutes is amended to read:

66.0602 (3) (f) 1. Subject to subd. 3., if a political subdivision's allowable levy under this section in 2010 the prior year was greater than its actual levy in 2010 that year, the levy increase limit otherwise applicable under this section to the political subdivision in 2011 the next succeeding year is increased by the difference between these 2 amounts the prior year's allowable levy and the prior year's actual levy, as determined by the department of revenue, up to a maximum increase of 0.5 1.5 percent of the actual levy in 2010 that prior year.

**SECTION 1273.** 66.0602 (3) (f) 2. of the statutes is repealed.

**SECTION 1274.** 66.0602 (3) (f) 3. (intro.) of the statutes is amended to read:

66.0602 (3) (f) 3. (intro.) The adjustment described in ~~subds. subd. 1. and 2.~~ may occur only if the political subdivision's governing body approves of the adjustment by one of the following methods:

**SECTION 1274c.** 66.0602 (3) (f) 3. a. of the statutes is amended to read:

66.0602 (3) (f) 3. a. With regard to a city, village, or county, if the governing body consists of at least 5 members, by a majority vote of the governing body if the increase is 0.5 percent or less and by a three-quarters majority vote of the governing body if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

**SECTION 1274d.** 66.0602 (3) (f) 3. b. of the statutes is amended to read:

66.0602 (3) (f) 3. b. With regard to a city, village, or county, if the governing body consists of fewer than 5 members, by a majority vote of the governing body if the increase is 0.5 percent or less and by a two-thirds majority vote of the governing body if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

**SECTION 1274e.** 66.0602 (3) (f) 3. c. of the statutes is amended to read:

66.0602 (3) (f) 3. c. With a regard to a town, by a majority vote of the annual town meeting, or a special town meeting, if the town board has adopted a resolution approving of the adjustment by a majority vote of the town board if the increase is 0.5 percent or less and by a two-thirds majority vote of the town board if the increase is more than 0.5 percent, up to a maximum increase of 1.5 percent.

**SECTION 1275.** 66.0602 (3) (f) 4. of the statutes is repealed.

**SECTION 1275e.** 66.0602 (5) of the statutes is amended to read:

66.0602 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than ~~2,000~~ 3,000 may exceed the levy increase limit otherwise applicable under this section to

the town if the town board adopts a resolution supporting an increase and places the question on the agenda of an annual town meeting or a special town meeting and if the annual or special town meeting adopts a resolution endorsing the town board's resolution. The limit otherwise applicable to the town under this section is increased in the next fiscal year by the percentage approved by a majority of those voting on the question. Within 14 days after the adoption of the resolution, the town clerk shall certify the results of the vote to the department of revenue.

**SECTION 1276.** 66.0615 (1m) (a) of the statutes is amended to read:

66.0615 (1m) (a) The governing body of a municipality may enact an ordinance, and a district, under par. (e), may adopt a resolution, imposing a tax on the privilege of furnishing, at retail, except sales for resale, rooms or lodging to transients by hotelkeepers, motel operators and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for use of the accommodations. A tax imposed under this paragraph is ~~not subject to the selective sales tax imposed by s. 77.52 (2) (a) 1. and may be collected from the consumer or user, but~~ may not be imposed on sales to the federal government and persons listed under s. 77.54 (9a). A tax imposed under this paragraph by a municipality shall be paid to the municipality and may be forwarded to a commission if one is created under par. (c), as provided in par. (d). Except as provided in par. (am), a tax imposed under this paragraph by a municipality may not exceed 8%. Except as provided in par. (am), if a tax greater than 8% under this paragraph is in effect on May 13, 1994, the municipality imposing the tax shall reduce the tax to 8%, effective on June 1, 1994.

**SECTION 1277.** 66.0615 (1m) (f) 2. of the statutes is amended to read:

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

**SECTION 1277e.** 66.0628 (1) of the statutes is renumbered 66.0628 (1) (intro.) and amended to read:

66.0628 (1) (intro.) In this section, "political subdivision" means a city, village, town, or county.

**SECTION 1277ec.** 66.0628 (1) (a) of the statutes is created to read:

66.0628 (1) (a) "Political subdivision" means a city, village, town, or county.

**SECTION 1277ee.** 66.0628 (1) (b) of the statutes is created to read:

66.0628 (1) (b) "Reasonable relationship" means that the cost charged by a political subdivision for a service provided to a person may not not exceed the political

subdivision's reasonable direct costs that are associated with any activity undertaken by the political subdivision that is related to the fee.

**SECTION 1277eg.** 66.0628 (4) of the statutes is created to read:

66.0628 (4) (a) Any person aggrieved by a fee imposed by a political subdivision because the person does not believe that the fee bears a reasonable relationship to the service for which the fee is imposed may appeal the reasonableness of the fee to the tax appeals commission by filing a petition with the commission within 60 days after the fee's imposition, as provided under s. 73.01 (5) with respect to income or franchise tax cases, and the commission's decision may be reviewed under s. 73.015. For appeals brought under this subsection, the filing fee required under s. 73.01 (5) (a) does not apply.

(b) With regard to an appeal filed with the tax appeals commission under par. (a), the political subdivision shall bear the burden of proof to establish that a reasonable relationship exists between the fee imposed and the services for which the fee is imposed.

**SECTION 1277g.** 66.0721 (1) (b) of the statutes is amended to read:

66.0721 (1) (b) "Eligible farmland" means land that is eligible for farmland preservation tax credits under ss. 71.58 to 71.61 or 71.613 or for a grant under s. 91.90.

**SECTION 1277m.** 66.1113 (2) (a) of the statutes is amended to read:

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

**SECTION 1277mc.** 66.1113 (2) (b) of the statutes is amended to read:

66.1113 (2) (b) Subject to pars. (g) and (h), and (i), a political subdivision that is a premier resort area may impose the tax under s. 77.994.

**SECTION 1277me.** 66.1113 (2) (i) of the statutes is created to read:

66.1113 (2) (i) The village of Stockholm may enact an ordinance or adopt a resolution declaring itself to be a premier resort area under par. (a) even if less than 40 percent of the equalized assessed value of the taxable property within Stockholm is used by tourism-related retailers. The village may not impose the tax authorized under par. (b) unless the village board adopts a resolution proclaiming its intent to impose the tax and the resolution is approved by a majority of the electors in the village voting on the resolution at a referendum, to be held at the first spring primary or election or partisan primary or

general election following by at least 70 days the date of adoption of the resolution.

**SECTION 1277p.** 67.035 of the statutes is amended to read:

**67.035 Tax limitations not applicable to debt levies.** All taxes levied or to be levied by any municipality proceeding under this chapter for the purpose of paying principal and interest on valid bonds or notes, other than noncapital notes, as defined in s. 38.16 (3) (a) 2r., now or hereafter outstanding shall be without limitation notwithstanding any legislative limitation now or heretofore existing, and all such limitations are repealed insofar as they apply to taxes levied or to be levied to pay principal and interest upon such bonds or notes.

**SECTION 1278.** 69.20 (3) (g) of the statutes is created to read:

69.20 (3) (g) The state or local registrar, upon request of the department of revenue, may disclose information on vital records, including a social security number, to the department of revenue only for the following purposes related to administering state taxes and collection of debts referred to the department of revenue:

1. Locating persons, or the assets of persons, who have failed to file tax returns, have underreported their taxable income, or are delinquent debtors.
2. Identifying fraudulent tax returns and credit claims.
3. Providing information for tax-related prosecutions.

**SECTION 1278d.** 70.03 of the statutes is renumbered 70.03 (1) and amended to read:

70.03 (1) "Real property", "real estate," and "land", when used in chs. 70 to 76, 78, and 79, include not only the land itself but all buildings and improvements thereon, and all fixtures and rights and privileges appertaining thereto, except as provided in sub. (2) and except that for the purpose of time-share property, as defined in s. 707.02 (32), real property does not include recurrent exclusive use and occupancy on a periodic basis or other rights, including, but not limited to, membership rights, vacation services and club memberships.

**SECTION 1278e.** 70.03 (2) of the statutes is created to read:

70.03 (2) "Real property" and "real estate" do not include any permit or license required to place, operate, or maintain at a specific location one or more articles of personal property described under s. 70.04 (3) or any value associated with the permit or license.

**SECTION 1278g.** 70.04 (3) of the statutes is created to read:

70.04 (3) "Personal property", as used in chs. 70 to 79, includes an off-premises advertising sign. In this subsection, "off-premises advertising sign" means a sign that does not advertise the business or activity that occurs at the site where the sign is located.

**SECTION 1278h.** 70.11 (3m) (a) (intro.) of the statutes is amended to read:

70.11 (3m) (a) (intro.) All real and personal property of a housing facility, not including a housing facility owned or used by a university fraternity or sorority, college fraternity or sorority, or high school fraternity or sorority, for which all of the following applies:

**SECTION 1278i.** 70.11 (3m) (a) 4. of the statutes is created to read:

70.11 (3m) (a) 4. The facility is in existence and meets the requirements of this subsection on the effective date of this subdivision .... [LRB inserts date], except that, if the facility is located in a municipally designated landmark, the facility is in existence and meets the requirements of this subsection on September 30, 2014.

**SECTION 1278j.** 70.11 (12) (a) of the statutes is amended to read:

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

**SECTION 1278k.** 70.11 (12) (c) of the statutes is created to read:

70.11 (12) (c) All property of a resale store that is owned by a nonprofit organization that qualifies for the income tax exemption under section 501 (c) (3) of the Internal Revenue Code, if at least 50 percent of the revenue generated by the resale store is given to one other nonprofit organization located either in the same county where the resale store is located or in a county adjacent to the county where the resale store is located. In this paragraph, "resale store" means a store that primarily sells used tangible personal property at retail.

**SECTION 1278r.** 70.11 (41m) of the statutes is repealed.

**SECTION 1279.** 70.111 (18) of the statutes is amended to read:

70.111 (18) ~~SOLAR AND WIND ENERGY ENERGY SYSTEMS.~~ Solar Biogas or synthetic gas energy systems, solar energy systems, and wind energy systems. In this subsection, "biogas or synthetic gas energy system" means equipment which directly converts biomass, as defined under section 45K (c) (3) of the Internal Revenue Code, as interpreted by the Internal Revenue Service, into biogas or synthetic gas, equipment which generates electricity, heat, or compressed natural gas exclusively from biogas or synthetic gas, equipment which is used exclusively for the direct transfer or storage of biomass, biogas, or synthetic gas, and any structure used exclusively to shelter or operate such equipment, or the portion of any structure used in part to shelter or operate such equipment that is allocable to such use, if all such equipment, and any such structure, is located at the same site, and includes manure, substrate, and other feedstock collection and delivery systems, pumping and processing equipment, gasifiers and digester tanks, biogas and synthetic gas cleaning and compression equipment, fiber separation and drying equipment, and heat recovery equipment, but does not include equipment or components that are present as part of a conventional energy system. In this subsection, "synthetic gas" is a gas that qualifies as a renewable resource under s. 196.378 (1) (h) 1. h. In this subsection, "solar energy system" means equipment which directly converts and then transfers or stores solar energy into usable forms of thermal or electrical energy, but does not include equipment or components that would be present as part of a conventional energy system or a system that operates without mechanical means. In this subsection, "wind energy system" means equipment which converts and then transfers or stores energy from the wind into usable forms of energy, but does not include equipment or components that would be present as part of a conventional energy system.

**SECTION 1279d.** 70.114 (1) (b) 2. of the statutes is amended to read:

70.114 (1) (b) 2. For land purchased on or after July 1, 2011, "estimated value," for the year during which land is purchased, means the lesser of the purchase price or the determination of the land's equalized valuation under s. 70.57 in the year before the year during which the land is purchased, increased or decreased to reflect the annual percentage change in the equalized valuation of all property, excluding improvements, in the taxation district, as determined by comparing the most recent determination of equalized valuation under s. 70.57 for that property, except that if the land was exempt from taxation in the year prior to the year during which the Department purchased the land, or enrolled in the forest cropland program under subch. I of ch. 77 or the managed forest land program under subch. VI of ch. 77 at the time of purchase, "estimated value," for the year during which the land is purchased means the lesser of ~~either~~ the purchase price; ~~or the land's equalized valuation under s. 70.57~~ or an

amount that would result in a payment under sub. (4) that is equal to \$10 per acre, whichever is greater. "Estimated value," for later years, means the value that was used for calculating the aid payment under this section for the prior year increased or decreased to reflect the annual percentage change in the equalized valuation of all property, excluding improvements, in the taxation district, as determined by comparing the most recent determination of equalized valuation under s. 70.57 for that property to the next preceding determination of equalized valuation under s. 70.57 for that property.

**SECTION 1280.** 70.114 (1) (f) of the statutes is amended to read:

70.114 (1) (f) "Taxing jurisdiction" means any entity, not including the state, authorized by law to levy taxes on general property, as defined in s. 70.02, that are measured by the property's value.

**SECTION 1281.** 70.114 (3) of the statutes is amended to read:

70.114 (3) **ASCERTAINING RATE.** Each year, the department shall ascertain ~~from the clerks of the taxation district~~ the aggregate net general property tax rate for taxation districts to which aids are paid under this section.

**SECTION 1282.** 70.114 (4) (a) of the statutes is amended to read:

70.114 (4) (a) ~~On~~ Except as provided under par. (c), on or before January 31, the department shall pay to each treasurer of a taxation district, with respect to each parcel of land acquired by the department within the taxation district on or before January 1 of the preceding year, an amount determined by multiplying each parcel's estimated value equated to the average level of assessment in the taxation district by the aggregate net general property tax rate that would apply to the parcel of land if it were taxable, as shown on property tax bills prepared for that year under s. 74.09.

**SECTION 1283.** 70.114 (4) (c) of the statutes is created to read:

70.114 (4) (c) The department shall withhold from the payment amount determined under par. (a) the state's proportionate share of the tax that would be levied on the parcel if it were taxable and shall deposit that amount into the conservation fund.

**SECTION 1286.** 70.119 (6) (a) of the statutes is renumbered 70.119 (6).

**SECTION 1287.** 70.119 (6) (b) of the statutes is repealed.

**SECTION 1287b.** 70.41 of the statutes is repealed.

**SECTION 1287d.** 70.855 of the statutes is created to read:

**70.855 State assessment of commercial property.**

(1) **APPLICABILITY.** The department of revenue shall assess real and personal property assessed as commercial property under s. 70.32 (2) (a) 2. if all of the following apply:

(a) The property owner and the governing body of the municipality where the property is located submit a written request to the department on or before March 1 of the year of the assessment to have the department assess the property owner's real and personal commercial property located in the municipality.

(b) The written request submitted under par. (a) specifies the items of personal property and parcels of real property for the department's assessment.

(c) The assessed value of the property owner's commercial property in the municipality in the previous year, as specified under par. (b), is at least \$24,000,000.

(d) The assessed value of the property owner's commercial property in the municipality in the previous year, as specified under par. (b), represents at least 9 percent of the total assessed value of all property in the municipality.

(e) The property is located in a 4th class city.

(2) **VALUATION.** (a) The department of revenue shall determine the full market value of the property subject to the request under sub. (1). The department may request from the property owner or the municipality where the property is located any information that the department considers necessary to perform its duties under this section. Failure to submit the requested information to the department shall result in denial of any right of redetermination by the tax appeals commission by the party failing to provide the requested information.

(b) The department shall determine the value of the property subject to the request under sub. (1) no later than June 1 and shall provide written notice to the property owner and the governing body of the municipality of its findings and the value it has determined for the affected property.

(c) Appeal of the determination of the department under this subsection shall be made to the tax appeals commission.

(3) **ASSESSOR DUTY.** The assessor of the municipality where the property is located shall use the department's valuation of the property under sub. (2) for determining the property's value on the assessment roll, adjusted, to the best of the assessor's ability, to reflect the assessment ratio of other property located in the municipality.

(4) **COSTS.** (a) The department of revenue shall impose a fee on each municipality in which commercial property is assessed under this section equal to the cost of the department's assessment of that property under this section. Except as provided in par. (b), each municipality that is assessed a fee under this paragraph shall collect the amount of the fee as a special charge against the taxable property located in the municipality, except that no municipality may apply the special charge disproportionately to owners of commercial property relative to owners of other property.

(b) If the department of revenue does not receive the fee imposed on a municipality under par. (a) by March 31 of the year following the department's determination under sub. (2) (b), the department shall reduce the distribution made to the municipality under s. 79.02 (2) (b) by the amount of the fee and shall transfer that amount to the appropriation under s. 20.566 (2) (ga).

**SECTION 1287j.** 70.995 (9) of the statutes is amended to read:

70.995 (9) Any aggrieved party may appeal a determination by the tax appeals commission under sub. (8) to the circuit court for Dane County under s. 73.015 or to the circuit court for the county where the taxpayer's commercial domicile, as defined in s. 71.01 (1b), is located, where the taxpayer owns other property, or where the taxpayer transacts business in this state.

**SECTION 1288.** 71.01 (6) (i) of the statutes is created to read:

71.01 (6) (i) For taxable years that begin after December 31, 2012, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108,

10902, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections 1403 and 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401,

1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 106-573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141 do not apply for taxable years beginning before January 1, 2013. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, except that changes to the Internal Revenue Code made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and changes that indirectly affect the provisions applicable to this subchapter made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, do not apply for taxable years beginning before January 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 101 and 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1289.** 71.01 (6) (o) of the statutes is repealed.

**SECTION 1290.** 71.01 (6) (p) of the statutes is renumbered 71.01 (6) (a).

**SECTION 1291.** 71.01 (6) (q) of the statutes is renumbered 71.01 (6) (b).

**SECTION 1292.** 71.01 (6) (r) of the statutes is renumbered 71.01 (6) (c).

**SECTION 1293.** 71.01 (6) (s) of the statutes is renumbered 71.01 (6) (d).

**SECTION 1294.** 71.01 (6) (t) of the statutes is renumbered 71.01 (6) (e).

**SECTION 1295.** 71.01 (6) (u) of the statutes is renumbered 71.01 (6) (f).

**SECTION 1296.** 71.01 (6) (um) of the statutes is renumbered 71.01 (6) (g).

**SECTION 1297.** 71.01 (6) (un) of the statutes is renumbered 71.01 (6) (h) and amended to read:

71.01 (6) (h) For taxable years that begin after December 31, 2010, and before January 1, 2013, for nat-

ural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.

106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-325, and section 902 of P.L. 112-240. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314, and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, and 211 of division B and section 504 of

division C of P.L. 110-343, section 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years beginning before January 1, 2011. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, and before January 1, 2013, except that changes to the Internal Revenue Code made by section 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by section 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1297d.** 71.01 (7r) (a) of the statutes is amended to read:

71.01 (7r) (a) Notwithstanding sub. (6), and except as provided in par. (b) for taxable years beginning before January 1, 2014, for purposes of computing amortization or depreciation, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 2000, except that property that, under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year 1986 under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980.

**SECTION 1297e.** 71.01 (7r) (b) of the statutes is repealed.

**SECTION 1297f.** 71.01 (7r) (c) of the statutes is amended to read:

71.01 (7r) (c) Notwithstanding sub. (6), section 101 of P.L. 109-222, related to extending the increased expense deduction under section 179 of the Internal Revenue Code, applies to property used in farming that is acquired and placed in service in taxable years beginning on or after December 31, 2007, and before January 1, 2008 2010, and used by a person who is actively engaged in farming. For purposes of this paragraph, "actively engaged in farming" has the meaning given in 7 CFR 1400.201, and "farming" has the meaning given in section 464 (e) (1) of the Internal Revenue Code.

**SECTION 1297h.** 71.01 (10) (intro.) of the statutes is amended to read:

71.01 (10) (intro.) "Small business stock" means an equity security, sold before January 1, 2014, that the taxpayer has held for at least 5 years and that is issued by a corporation that, on the December 31 before acquisition by the taxpayer, or, for a corporation which was incorporated during the calendar year in which the stock is issued, as of the date of the acquisition of the stock, fulfills all of the following requirements and so certifies to the taxpayer upon acquisitions:

**SECTION 1298.** 71.05 (1) (c) 11. of the statutes is created to read:

71.05 (1) (c) 11. The Wisconsin Health and Educational Facilities Authority under s. 231.03 (6), if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under s. 231.03 (6) and the interest income received from the other bonds or notes is exempt from taxation under this subchapter.

**SECTION 1298n.** 71.05 (6) (a) 10. of the statutes is amended to read:

71.05 (6) (a) 10. For ~~the taxable year~~ years beginning before January 1, 2014, for a person who is not “actively engaged in farming,” as that term is used in 7 CFR 1400.201, combined net losses, exclusive of net gains from the sale or exchange of capital or business assets and exclusive of net profits, from businesses, from rents, from partnerships, from limited liability companies, from S corporations, from estates, or from trusts, under section 165 of the Internal Revenue Code, except losses allowable under sections 1211 and 1231 of the Internal Revenue Code, otherwise includable in calculating Wisconsin income if those losses are incurred in the operation of a farming business, as defined in section 464 (e) 1. of the Internal Revenue Code to the extent that those combined net losses exceed \$20,000 if nonfarm Wisconsin adjusted gross income exceeds \$55,000 but does not exceed \$75,000, exceed \$17,500 if nonfarm Wisconsin adjusted gross income exceeds \$75,000 but does not exceed \$100,000, exceed \$15,000 if nonfarm Wisconsin adjusted gross income exceeds \$100,000 but does not exceed \$150,000, exceed \$12,500 if nonfarm Wisconsin adjusted gross income exceeds \$150,000 but does not exceed \$200,000, exceed \$10,000 if nonfarm Wisconsin adjusted gross income exceeds \$200,000 but does not exceed \$250,000, exceed \$7,500 if nonfarm Wisconsin adjusted gross income exceeds \$250,000 but does not exceed \$300,000, exceed \$5,000 if nonfarm Wisconsin adjusted gross income exceeds \$300,000 but does not exceed \$600,000, and exceed \$0 if nonfarm adjusted gross income exceeds \$600,000, except that the amounts applicable to married persons filing separately are 50% of the amounts specified in this subdivision.

**SECTION 1298p.** 71.05 (6) (a) 15. of the statutes is amended to read:

71.05 (6) (a) 15. Except as provided under s. 71.07 (3p) (c) 5., the amount of the credits computed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w), ~~(4k), (4n)~~, (5e), (5f), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (8r) and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership’s, company’s, or tax-option corporation’s income under s. 71.21 (4) or 71.34 (1k) (g).

**SECTION 1298s.** 71.05 (6) (b) 6. of the statutes is amended to read:

71.05 (6) (b) 6. For the original purchaser of small business stock that is purchased at the time that the business is incorporated and before January 1, 2014, and that is sold before January 1, 2014, the amount of net capital gains on small business stock otherwise subject to the tax under s. 71.02 if the taxpayer has not acquired the stock by gift, has not acquired the stock in a stock-for-stock exchange and submits with the taxpayer’s return a copy of the certification under s. 71.01 (10).

**SECTION 1299.** 71.05 (6) (b) 19. a. of the statutes is amended to read:

71.05 (6) (b) 19. a. One hundred percent of the amount paid by the person for medical care insurance, not including any amount that is paid with a premium assistance credit amount under 26 USC 36B. In this subdivision, “medical care insurance” means a medical care insurance policy that covers the person, his or her spouse and the person’s dependents and provides surgical, medical, hospital, major medical or other health service coverage, and includes payments made for medical care benefits under a self-insured plan, but “medical care insurance” does not include hospital indemnity policies or policies with ancillary benefits such as accident benefits or benefits for loss of income resulting from a total or partial inability to work because of illness, sickness or injury.

**SECTION 1301.** 71.05 (6) (b) 28. i. of the statutes is created to read:

71.05 (6) (b) 28. i. For taxable years beginning after December 31, 2012, the dollar amounts in subd. 28. b., c., d., and g. shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 2011, as determined by the federal department of labor, except that the adjustment may occur only if the resulting amount is greater than the corresponding amount that was calculated for the previous year. Each amount that is revised under this subd. 28. i. shall be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the next higher multiple of \$10. The department of revenue shall annually adjust the changes in dollar amounts required under this subd. 28. i. and incorporate the changes into the income tax forms and instructions.

**SECTION 1302.** 71.05 (6) (b) 35. a. of the statutes is amended to read:

71.05 (6) (b) 35. a. One hundred percent of the amount paid by the individual for medical care insurance, not including any amount that is paid with a premium assistance credit amount under 26 USC 36B. In this subdivision, “medical care insurance” means a medical care insurance policy that covers the individual, his or her

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

**SECTION 1303.** 71.05 (6) (b) 38. a. of the statutes is amended to read:

71.05 (6) (b) 38. a. One hundred percent of the amount paid by the individual for medical care insurance, not including any amount that is paid with a premium assistance credit amount under 26 USC 36B. In this subdivision, "medical care insurance" means a medical care insurance policy that covers the individual, his or her spouse, and the individual's dependents and provides surgical, medical, hospital, major medical, or other health service coverage, and includes payments made for medical care benefits under a self-insured plan, but "medical care insurance" does not include hospital indemnity policies or policies with ancillary benefits such as accident benefits or benefits for loss of income resulting from a total or partial inability to work because of illness, sickness, or injury.

**SECTION 1304.** 71.05 (6) (b) 42. a. of the statutes is amended to read:

71.05 (6) (b) 42. a. One hundred percent of the amount paid by the individual for medical care insurance, not including any amount that is paid with a premium assistance credit amount under 26 USC 36B. In this subdivision, "medical care insurance" means a medical care insurance policy that covers the individual, his or her spouse, and the individual's dependents and provides surgical, medical, hospital, major medical, or other health service coverage, and includes payments made for medical care benefits under a self-insured plan, but "medical care insurance" does not include hospital indemnity policies or policies with ancillary benefits such as accident benefits or benefits for loss of income resulting from a total or partial inability to work because of illness, sickness, or injury.

**SECTION 1304d.** 71.05 (6) (b) 47. am. of the statutes is amended to read:

71.05 (6) (b) 47. am. For taxable years beginning after December 31, 2010, and before January 1, 2014, for 2 consecutive taxable years beginning with the taxable year in which the claimant's business locates to this state from another state or another country and begins doing business in this state, as defined in s. 71.22 (1r), and subject to the limitations provided under subd. 47. d. and e., the profit or loss from a trade or business as reported on federal income tax return schedules C and F or their equivalents, plus ordinary gain or loss on the sale of business assets, as determined under s. 71.01 (6), but not less

than zero, multiplied by the apportionment fraction determined in s. 71.04 (4) and subject to s. 71.04 (7).

**SECTION 1304e.** 71.05 (6) (b) 47. b. of the statutes is amended to read:

71.05 (6) (b) 47. b. With respect to partners and members of limited liability companies, for taxable years beginning after December 31, 2010, and before January 1, 2014, for 2 consecutive taxable years beginning with the taxable year in which the partnership's or limited liability company's business locates to this state from another state or another country and begins doing business in this state, as defined in s. 71.22 (1r), and subject to the limitations provided under subd. 47. d. and e., the partner's or member's distributive share of taxable income as calculated under section 703 of the Internal Revenue Code; plus the items of income and gain under section 702 of the Internal Revenue Code, including taxable state and municipal bond interest and excluding non-taxable interest income or dividend income from federal government obligations; minus the items of loss and deduction under section 756702 of the Internal Revenue Code, except items that are not deductible under s. 71.21; plus guaranteed payments to partners under section 707 (c) of the Internal Revenue Code; plus the credits claimed under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), and (8r); and plus or minus, as appropriate, transitional adjustments, depreciation differences, and basis differences under s. 71.05 (13), (15), (16), (17), and (19), multiplied by the apportionment fraction determined in s. 71.04 (4) and subject to s. 71.04 (7) or by separate accounting. No amounts subtracted under this subd. 47. b. may be included in the modification under par. (b) 9. or 9m.

**SECTION 1304f.** 71.05 (6) (b) 47. c. of the statutes is amended to read:

71.05 (6) (b) 47. c. With respect to shareholders of a tax-option corporation, for taxable years beginning after December 31, 2010, and before January 1, 2014, for 2 consecutive taxable years beginning with the taxable year in which the tax-option corporation's business locates to this state from another state or another country and begins doing business in this state, as defined in s. 71.22 (1r), and subject to the limitations provided under subd. 47. d. and e., the shareholder's distributive share of the entity's net income or loss as determined under this chapter, including interest income from federal, state, and municipal government obligations, multiplied by the apportionment fraction determined in s. 71.25 (6m) and subject to s. 71.25 (9) or by separate accounting. No amounts subtracted under this subdivision may be included in the modification under par. (b) 9. or 9m.

**SECTION 1304fm.** 71.05 (6) (b) 48m. of the statutes is created to read:

71.05 (6) (b) 48m. For taxable years that begin after December 31, 2012, any amount of income received by an individual who is on active duty in the U.S. armed forces, as defined in 26 USC 7701 (a) (15), and who dies while on active duty if the individual's death occurred while he or she was serving in a combat zone or as a result of wounds, disease, or injury incurred while serving in a combat zone. The subtraction in this subdivision applies to the income that is received by the individual in the year in which he or she dies, and in the year immediately preceding that year if the individual has not filed a return for the year before the year in which he or she dies.

**SECTION 1304g.** 71.05 (6) (b) 49. of the statutes is created to read:

71.05 (6) (b) 49. a. Subject to the definitions provided in subd. 49. b. to g. and the limitations specified in subd. 49. h. to j. for taxable years beginning after December 31, 2013, tuition expenses that are paid by a claimant for tuition for a pupil to attend an eligible institution.

b. In this subdivision, "claimant" means an individual who claims a pupil as a dependent under section 151 (c) of the Internal Revenue Code on his or her tax return.

c. In this subdivision, "elementary pupil" means an individual who is enrolled in grades kindergarten to 8 at an eligible institution.

d. In this subdivision, "eligible institution" means a private school, as defined in s. 115.001 (3r), that meets all of the criteria under s. 118.165 (1).

e. In this subdivision, "pupil" means an elementary pupil or secondary pupil.

f. In this subdivision, "secondary pupil" means an individual who is enrolled in grades 9 to 12 at an eligible institution.

g. In this subdivision, "tuition" means any amount paid by a claimant, in the year to which the claim relates, for a pupil's tuition to attend an eligible institution.

h. For each elementary pupil, in each year to which the claim relates, the maximum amount of tuition expenses which a claimant may subtract under this subdivision in a taxable year is \$4,000.

i. For each secondary pupil, in each year to which the claim relates, the maximum amount of tuition expenses which a claimant may subtract under this subdivision in a taxable year is \$10,000.

j. If an individual is an elementary pupil and a secondary pupil in the same taxable year, the claimant may claim the subtraction under this subdivision for only one grade for that pupil for that taxable year.

**SECTION 1304gm.** 71.05 (6) (b) 50. of the statutes is created to read:

71.05 (6) (b) 50. Starting with the first taxable year beginning after December 31, 2013, and for each of the next 4 taxable years, 20 percent of the amount determined by subtracting the combined federal adjusted basis of all depreciated or amortized assets as of the last day of the taxable year beginning in 2013 that are also being depre-

ciated or amortized for Wisconsin from the combined Wisconsin adjusted basis of those assets on the same day.

**SECTION 1304h.** 71.05 (8) (a) of the statutes is amended to read:

71.05 (8) (a) The carry back of losses to reduce income of prior years ~~shall not~~ may be permitted for 2 taxable years. There shall be added any amount deducted as a federal net operating loss ~~carry-back~~ or carry-over and there shall be subtracted for the first taxable year for which the subtraction may be made any Wisconsin net operating loss ~~carry-back~~ or carry-forward allowable under par. (b) in an amount not in excess of the Wisconsin taxable income computed before the deduction of the Wisconsin net operating loss ~~carry-back~~ or carry-forward.

**SECTION 1304he.** 71.05 (8) (b) of the statutes is amended to read:

71.05 (8) (b) A Wisconsin net operating loss may be carried back against Wisconsin taxable income of the previous 2 years and then carried forward against Wisconsin taxable incomes of the next ~~15~~ 20 taxable years, if the taxpayer was subject to taxation under this chapter in the taxable year in which the loss was sustained, to the extent not offset against other income of the year of loss and to the extent not offset against Wisconsin modified taxable income of the 2 years preceding the loss and of any year between the loss year and the taxable year for which the loss carry-forward is claimed. In this paragraph, "Wisconsin modified taxable income" means Wisconsin taxable income with the following exceptions: a net operating loss deduction or offset for the loss year or any taxable year before or thereafter is not allowed, the deduction for long-term capital gains under subs. (6) (b) 9. and 9m. and (25) is not allowed, the amount deductible for losses from sales or exchanges of capital assets may not exceed the amount includable in income for gains from sales or exchanges of capital assets and "Wisconsin modified taxable income" may not be less than zero.

**SECTION 1304i.** 71.05 (16) of the statutes is amended to read:

71.05 (16) DEPRECIATION CONTINUATION. Property For taxable years beginning before January 1, 2014, property that, under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year 1986 under the internal revenue code as amended to December 31, 1980, shall continue to be depreciated under the internal revenue code as amended to December 31, 1980.

**SECTION 1304j.** 71.05 (17) of the statutes is amended to read:

71.05 (17) DIFFERENCE IN BASIS. With For taxable years beginning before January 1, 2014, with respect to depreciable property that, under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year 1986 under the internal revenue code as amended to December 31, 1980, and that was disposed of in taxable year 1986

and thereafter, any difference between the adjusted basis for federal income tax purposes and the adjusted basis under this chapter shall be taken into account in determining net income or loss in the year or years that the gain or loss is reportable under this chapter.

**SECTION 1304m.** 71.05 (18) of the statutes is amended to read:

71.05 (18) CARRY-OVER BASIS PRECLUDED. ~~With For~~ taxable years beginning before January 1, 2014, with respect to property that, under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year 1986 under the internal revenue code as amended to December 31, 1980, and that was acquired in a transaction occurring in taxable year 1986 and thereafter in which the adjusted basis of the property in the hands of the transferee is the same as the adjusted basis of the property in the hands of the transferor, the Wisconsin adjusted basis of that property on the date of transfer is the adjusted basis allowable under the depreciation provisions of the internal revenue code as defined for Wisconsin purposes for the property in the hands of the transferor.

**SECTION 1305.** 71.05 (24) (a) 4. of the statutes is amended to read:

71.05 (24) (a) 4. "Qualified new business venture" means a business certified under s. 238.20, 2011 stats., or s. 560.2085, 2009 stats.

**SECTION 1306.** 71.05 (24) (b) (intro.) of the statutes is amended to read:

71.05 (24) (b) (intro.) For taxable years beginning after December 31, 2010, and before January 1, 2014, a claimant may subtract from federal adjusted gross income any amount, up to \$10,000,000, of a long-term capital gain if the claimant does all of the following:

**SECTION 1307.** 71.05 (25) (title) of the statutes is amended to read:

71.05 (25) (title) CAPITAL GAINS EXCLUSION; ~~WISCONSIN-SOURCE ASSETS~~ QUALIFIED WISCONSIN BUSINESS.

**SECTION 1308.** 71.05 (25) (a) 2. of the statutes is amended to read:

71.05 (25) (a) 2. "Qualifying gain" means ~~the a long-term capital gain under the Internal Revenue Code realized from the sale of any asset which is a Wisconsin capital asset in the year it is purchased by the claimant and for at least 2 of the subsequent 4 years; that is purchased an investment made after December 31, 2010; that is, and held for at least 5 uninterrupted years; and that is treated as a long-term gain under the Internal Revenue Code in a business that for the year of investment and at least 2 of the 4 subsequent years was a qualified Wisconsin business;~~ except that a qualifying gain may not include any amount for which the claimant claimed a subtraction under sub. (24) (b) or any gain described under sub. (26) (b) 4.

**SECTION 1309.** 71.05 (25) (a) 3. of the statutes is renumbered 71.05 (25) (a) 1s. and amended to read:

71.05 (25) (a) 1s. "Qualified Wisconsin business" means a business certified by the Wisconsin Economic Development Corporation under s. 238.145, 2011 stats., or registered with the department under s. 73.03 (69).

**SECTION 1310.** 71.05 (25) (a) 4. of the statutes is repealed.

**SECTION 1311.** 71.05 (25) (b) (intro.) of the statutes is renumbered 71.05 (25) (b) and amended to read:

71.05 (25) (b) For taxable years beginning after December 31, 2015, for ~~a Wisconsin capital asset that is purchased an investment in a qualified Wisconsin business made~~ after December 31, 2010, and held for at least 5 uninterrupted years, a claimant may subtract from federal adjusted gross income the lesser of one of the following amounts amount of the claimant's qualifying gain in the year to which the claim relates, to the extent that it is not subtracted under sub. (6) (b) 9. or 9m.:

**SECTION 1312.** 71.05 (25) (b) 1. of the statutes is repealed.

**SECTION 1313.** 71.05 (25) (b) 2. of the statutes is repealed.

**SECTION 1314.** 71.05 (26) (title) of the statutes is amended to read:

71.05 (26) (title) INCOME TAX DEFERRAL; ~~LONG-TERM WISCONSIN CAPITAL ASSETS~~ QUALIFIED WISCONSIN BUSINESS.

**SECTION 1315.** 71.05 (26) (a) 4. of the statutes is amended to read:

71.05 (26) (a) 4. "Qualified Wisconsin business" means a business certified by the Wisconsin Economic Development Corporation under s. 238.146, 2011 stats., or registered with the department under s. 73.03 (69).

**SECTION 1316.** 71.05 (26) (b) (intro.) of the statutes is amended to read:

71.05 (26) (b) (intro.) For taxable years beginning after December 31, 2010, and before January 1, 2014, a claimant may subtract from federal adjusted gross income any amount of a long-term capital gain if the claimant does all of the following:

**SECTION 1317.** 71.05 (26) (bm) of the statutes is created to read:

71.05 (26) (bm) For taxable years beginning after December 31, 2013, a claimant may subtract from federal adjusted gross income any amount of a long-term capital gain if the claimant does all of the following:

1. Within 180 days after the sale of the asset that generated the gain, invests all of the gain in a qualified Wisconsin business.

2. After making the investment as described under subd. 1., notifies the department, on a form prepared by the department, that the claimant will not declare the gain on the claimant's income tax return because the claimant has reinvested the capital gain as described under subd. 1. The form shall be sent to the department along with the

claimant's income tax return for the year to which the claim relates.

**SECTION 1318.** 71.05 (26) (c) of the statutes is amended to read:

71.05 (26) (c) The basis of the investment described in par. (b) 2. shall be calculated by subtracting the gain described in par. (b) 1. from the amount of the investment described in par. (b) 2. The basis of the investment described in par. (bm) 1. shall be calculated by subtracting the gain described in par. (bm) 1. from the amount of the investment described in par. (bm) 1.

**SECTION 1319.** 71.05 (26) (d) of the statutes is amended to read:

71.05 (26) (d) If a claimant defers the payment of income taxes on a capital gain under this subsection, the claimant may not use the gain ~~described under par. (b) 1.~~ to net capital gains and losses, as described under sub. (10) (c).

**SECTION 1320.** 71.05 (26) (f) of the statutes is amended to read:

71.05 (26) (f) If a claimant claims ~~the a~~ subtraction for a capital gain under ~~this subsection~~ par. (b) or (bm), the gain ~~described under par. (b) 1.~~ may not be used as a qualifying gain under sub. (25).

**SECTION 1321.** 71.06 (1p) (intro.) of the statutes is amended to read:

71.06 (1p) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; ~~AFTER 2000~~ 2001 TO 2012. (intro.) The tax to be assessed, levied and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2000, and before January 1, 2013:

**SECTION 1322.** 71.06 (1q) of the statutes is created to read:

71.06 (1q) FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; AFTER 2012. (intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2012:

(a) On all taxable income from \$0 to \$7,500, 4.40 percent.

(b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 5.84 percent.

(c) On all taxable income exceeding \$15,000 but not exceeding \$225,000, 6.27 percent.

(d) On all taxable income exceeding \$225,000, 7.65 percent.

**SECTION 1323.** 71.06 (2) (g) (intro.) of the statutes is amended to read:

71.06 (2) (g) (intro.) For joint returns, for taxable years beginning after December 31, 2000, and before January 1, 2013:

**SECTION 1324.** 71.06 (2) (h) (intro.) of the statutes is amended to read:

71.06 (2) (h) (intro.) For married persons filing separately, for taxable years beginning after December 31, 2000, and before January 1, 2013:

**SECTION 1325.** 71.06 (2) (i) of the statutes is created to read:

71.06 (2) (i) For joint returns, for taxable years beginning after December 31, 2012:

1. On all taxable income from \$0 to \$10,000, 4.40 percent.

2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 5.84 percent.

3. On all taxable income exceeding \$20,000 but not exceeding \$300,000, 6.27 percent.

4. On all taxable income exceeding \$300,000, 7.65 percent.

**SECTION 1326.** 71.06 (2) (j) of the statutes is created to read:

71.06 (2) (j) For married persons filing separately, for taxable years beginning after December 31, 2012:

1. On all taxable income from \$0 to \$5,000, 4.40 percent.

2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 5.84 percent.

3. On all taxable income exceeding \$10,000 but not exceeding \$150,000, 6.27 percent.

4. On all taxable income exceeding \$150,000, 7.65 percent.

**SECTION 1327.** 71.06 (2e) (a) of the statutes is amended to read:

71.06 (2e) (a) For taxable years beginning after December 31, 1998, and before January 1, 2000, the maximum dollar amount in each tax bracket, and the corresponding minimum dollar amount in the next bracket, under subs. (1m) and (2) (c) and (d), and for taxable years beginning after December 31, 1999, the maximum dollar amount in each tax bracket, and the corresponding minimum dollar amount in the next bracket, under subs. (1n), (1p) (a) to (c), (1q) (a) and (b), and (2) (e), (f), (g) 1. to 3., and (h) 1. to 3., (i) 1. and 2., and (j) 1. and 2., shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 1997, as determined by the federal department of labor, except that for taxable years beginning after December 31, 2000, and before January 1, 2002, the dollar amount in the top bracket under subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall be

increased by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 1999, as determined by the federal department of labor, except that for taxable years beginning after December 31, 2011, the adjustment may occur only if the resulting amount is greater than the corresponding amount that was calculated for the previous year. ~~Each amount that is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the next higher multiple of \$10. The department of revenue shall annually adjust the changes in dollar amounts required under this paragraph and incorporate the changes into the income tax forms and instructions.~~

**SECTION 1328.** 71.06 (2e) (b) of the statutes is amended to read:

71.06 (2e) (b) For taxable years beginning after December 31, 2009, the maximum dollar amount in each tax bracket, and the corresponding minimum dollar amount in the next bracket, under subs. (1p) (d), ~~(1q) (c), and (2) (g) 4. and (h) 4., (i) 3., and (j) 3.,~~ and the dollar amount in the top bracket under subs. (1p) (e), ~~(1q) (d), and (2) (g) 5. and (h) 5., (i) 4., and (j) 4.,~~ shall be increased each year by a percentage equal to the percentage change between the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August of the previous year and the U.S. consumer price index for all urban consumers, U.S. city average, for the month of August 2008, as determined by the federal department of labor, except that for taxable years beginning after December 31, 2011, the adjustment may occur only if the resulting amount is greater than the corresponding amount that was calculated for the previous year. ~~Each amount that is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the next higher multiple of \$10. The department of revenue shall annually adjust the changes in dollar amounts required under this paragraph and incorporate the changes into the income tax forms and instructions.~~

**SECTION 1329.** 71.06 (2e) (c) of the statutes is created to read:

71.06 (2e) (c) Each amount that is revised under this subsection shall be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the next higher multiple of \$10. The department of revenue shall annually adjust the changes in dollar amounts required under this subsection and

incorporate the changes into the income tax forms and instructions.

**SECTION 1330.** 71.06 (2m) of the statutes is amended to read:

71.06 (2m) RATE CHANGES. If a rate under sub. (1), (1m), (1n), (1p), ~~(1q),~~ or (2) changes during a taxable year, the taxpayer shall compute the tax for that taxable year by the methods applicable to the federal income tax under section 15 of the ~~internal revenue code~~ Internal Revenue Code.

**SECTION 1331.** 71.06 (2s) (d) of the statutes is amended to read:

71.06 (2s) (d) For taxable years beginning after December 31, 2000, with respect to nonresident individuals, including individuals changing their domicile into or from this state, the tax brackets under subs. (1p), ~~(1q),~~ and (2) (g) ~~and (h), (i), and (j)~~ shall be multiplied by a fraction, the numerator of which is Wisconsin adjusted gross income and the denominator of which is federal adjusted gross income. In this paragraph, for married persons filing separately "adjusted gross income" means the separate adjusted gross income of each spouse, and for married persons filing jointly "adjusted gross income" means the total adjusted gross income of both spouses. If an individual and that individual's spouse are not both domiciled in this state during the entire taxable year, the tax brackets under subs. (1p), ~~(1q),~~ and (2) (g) ~~and (h), (i), and (j)~~ on a joint return shall be multiplied by a fraction, the numerator of which is their joint Wisconsin adjusted gross income and the denominator of which is their joint federal adjusted gross income.

**SECTION 1331d.** 71.07 (2) of the statutes is amended to read:

71.07 (2) COMMUNITY DEVELOPMENT FINANCE AUTHORITY CREDIT. Any individual receiving a credit under s. 71.09 (12m), 1985 stats., may carry forward to the next succeeding 15 taxable years the amount of the credit not offset against taxes for the year of purchase to the extent not offset by those taxes otherwise due in all intervening years between the year for which the credit was computed and the year for which the carry-forward is claimed. No unused credits may be carried forward and claimed under this subsection for taxable years beginning after December 31, 2013.

**SECTION 1332.** 71.07 (2dj) (am) 4h. of the statutes is amended to read:

71.07 (2dj) (am) 4h. Modify section 51 (a) of the ~~internal revenue code~~ Internal Revenue Code so that the amount of the credit is 25% of the qualified first-year wages if the wages are paid to an applicant for a Wisconsin ~~works~~ Works employment position for service either in an unsubsidized position or in a trial job under s. 49.147 (3), ~~2011 stats.,~~ and so that the amount of the credit is 20% of the qualified first-year wages if the wages are not paid to such an applicant.

**SECTION 1333.** 71.07 (2dx) (a) 4. of the statutes is amended to read:

71.07 (2dx) (a) 4. “Full-time job” means a regular, nonseasonal full-time position in which an individual, as a condition of employment, is required to work at least 2,080 hours per year, including paid leave and holidays, and for which the individual receives pay that is equal to at least 150% of the federal minimum wage and receives benefits that are not required by federal or state law. “Full-time job” does not include initial training before an employment position begins has the meaning given in s. 238.30 (2m).

**SECTION 1334.** 71.07 (2dx) (a) 5. of the statutes is amended to read:

71.07 (2dx) (a) 5. “Member of a targeted group” means a person who resides in an area designated by the federal government as an economic revitalization area, a person who is employed in an unsubsidized job but meets the eligibility requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position, a person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats., or in a real work, real pay project position under s. 49.147 (3m) trial employment match program job, as defined in s. 49.141 (1) (n), a person who is eligible for child care assistance under s. 49.155, a person who is a vocational rehabilitation referral, an economically disadvantaged youth, an economically disadvantaged veteran, a supplemental security income recipient, a general assistance recipient, an economically disadvantaged ex-convict, a qualified summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or a food stamp recipient, if the person has been certified in the manner under sub. (2dj) (am) 3. by a designated local agency, as defined in sub. (2dj) (am) 2.

**SECTION 1335.** 71.07 (2dx) (b) 2. of the statutes is amended to read:

71.07 (2dx) (b) 2. The amount determined by multiplying the amount determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number of full-time jobs created in a development zone and filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e) for those jobs.~~

**SECTION 1336.** 71.07 (2dx) (b) 3. of the statutes is amended to read:

71.07 (2dx) (b) 3. The amount determined by multiplying the amount determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time jobs created in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e) for those jobs.~~

**SECTION 1337.** 71.07 (2dx) (b) 4. of the statutes is amended to read:

71.07 (2dx) (b) 4. The amount determined by multiplying the amount determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub. (2dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats., and for which significant capital investment was made and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e) for those jobs.~~

**SECTION 1338.** 71.07 (2dx) (b) 5. of the statutes is amended to read:

71.07 (2dx) (b) 5. The amount determined by multiplying the amount determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub. (2dj), in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e) for those jobs.~~

**SECTION 1338b.** 71.07 (3h) (b) of the statutes is amended to read:

71.07 (3h) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2011, and before January 1, 2015 2014, for a claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the taxable year, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of the tax, an amount that is equal to the number of gallons of biodiesel fuel produced by the claimant in this state in the taxable year multiplied by 10 cents.

**SECTION 1338c.** 71.07 (3h) (d) of the statutes is renumbered 71.07 (3h) (d) 1.

**SECTION 1338d.** 71.07 (3h) (d) 2. of the statutes is created to read:

71.07 (3h) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

**SECTION 1338e.** 71.07 (3n) (a) 2. (intro.) of the statutes is amended to read:

71.07 (3n) (a) 2. (intro.) “Dairy farm modernization or expansion” means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for dairy animal housing, confinement, animal feeding, milk production, or waste management, including the following, if used exclusively related to dairy animals and if acquired and placed in service in this state during taxable years that begin after December 31, 2003, and before January 1, 2017 2014:

**SECTION 1338f.** 71.07 (3n) (a) 5. (intro.) of the statutes is amended to read:

71.07 (3n) (a) 5. (intro.) “Livestock farm modernization or expansion” means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for livestock housing, confinement, feeding, or waste management, including the following, if used exclusively related to livestock and if acquired and placed in service in this state during taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014:

**SECTION 1338g.** 71.07 (3n) (a) 6. b. of the statutes is amended to read:

71.07 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014, “used exclusively,” related to livestock, dairy animals, or both, means used to the exclusion of all other uses except for use not exceeding 5 percent of total use.

**SECTION 1338h.** 71.07 (3n) (b) 1. of the statutes is amended to read:

71.07 (3n) (b) 1. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy farm modernization or expansion related to the operation of the claimant’s dairy farm.

**SECTION 1338i.** 71.07 (3n) (b) 2. of the statutes is amended to read:

71.07 (3n) (b) 2. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08 an amount equal to 10 percent of the amount the claimant paid in the taxable year for livestock farm modernization or expansion related to the operation of the claimant’s livestock farm.

**SECTION 1338j.** 71.07 (3n) (g) of the statutes is created to read:

71.07 (3n) (g) No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

**SECTION 1338k.** 71.07 (3p) (a) 3. (intro.) of the statutes is amended to read:

71.07 (3p) (a) 3. (intro.) “Dairy manufacturing modernization or expansion” means constructing, improving, or acquiring buildings or facilities, or acquiring equipment, for dairy manufacturing, including the following, if used exclusively for dairy manufacturing and if acquired and placed in service in this state during taxable years that begin after December 31, 2006, and before January 1, ~~2015~~ 2014, or, in the case of dairy cooperatives, if acquired and placed in service in this state during tax-

able years that begin after December 31, 2008, and before January 1, ~~2017~~ 2014:

**SECTION 1338L.** 71.07 (3p) (b) of the statutes is amended to read:

71.07 (3p) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5., for taxable years beginning after December 31, 2006, and before January 1, ~~2015~~ 2014, a claimant may claim as a credit against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for dairy manufacturing modernization or expansion related to the claimant’s dairy manufacturing operation.

**SECTION 1338m.** 71.07 (3p) (c) 5. of the statutes is amended to read:

71.07 (3p) (c) 5. A claimant who is a member of a dairy cooperative may claim the credit in the year after the year in which the dairy manufacturing modernization or expansion occurs, based on amounts described under par. (b) that are paid by the dairy cooperative, for taxable years beginning after December 31, 2008, and before January 1, ~~2018~~ 2014. The amount of the credits computed and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership’s, company’s, or tax-option corporation’s income under s. 71.21 (4) or 71.34 (1k) (g) shall be added to a claimant’s income in the year in which the cooperative member is allowed to claim the credit.

**SECTION 1338n.** 71.07 (3p) (d) 4. of the statutes is created to read:

71.07 (3p) (d) 4. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

**SECTION 1338p.** 71.07 (3r) (a) 3. (intro.) of the statutes is amended to read:

71.07 (3r) (a) 3. (intro.) “Meat processing modernization or expansion” means constructing, improving, or acquiring buildings or facilities, or acquiring equipment, for meat processing, including the following, if used exclusively for meat processing and if acquired and placed in service in this state during taxable years that begin after December 31, 2008, and before January 1, ~~2017~~ 2014:

**SECTION 1338q.** 71.07 (3r) (b) of the statutes is amended to read:

71.07 (3r) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.545 or s. 560.208, 2009 stats., for taxable years beginning after December 31, 2008, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for meat processing moderniza-

tion or expansion related to the claimant's meat processing operation.

**SECTION 1338r.** 71.07 (3r) (d) 3. of the statutes is created to read:

71.07 (3r) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

**SECTION 1338rb.** 71.07 (3rm) (b) of the statutes is amended to read:

71.07 (3rm) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.547 or s. 560.209, 2009 stats., for taxable years beginning after December 31, 2009, and before January 1, ~~2016~~ 2015, a claimant may claim as a credit against the taxes imposed under s. 71.02 or 71.08, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for equipment that is used primarily to harvest or process woody biomass that is used as fuel or as a component of fuel.

**SECTION 1338rc.** 71.07 (3rm) (d) 3. of the statutes is created to read:

71.07 (3rm) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2014.

**SECTION 1338s.** 71.07 (3rn) (a) 4. (intro.) of the statutes is amended to read:

71.07 (3rn) (a) 4. (intro.) "Food processing plant or food warehouse modernization or expansion" means constructing, improving, or acquiring buildings or facilities, or acquiring equipment, for food processing or food warehousing, including the following, if used exclusively for food processing or food warehousing and if acquired and placed in service in this state during taxable years that begin after December 31, 2009, and before January 1, ~~2017~~ 2014:

**SECTION 1338t.** 71.07 (3rn) (b) of the statutes is amended to read:

71.07 (3rn) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.54 or s. 560.2056, 2009 stats., for taxable years beginning after December 31, 2009, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the tax imposed under ss. 71.02 and 71.08, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for food processing or food warehousing modernization or expansion related to the operation of the claimant's food processing plant or food warehouse.

**SECTION 1338u.** 71.07 (3rn) (d) 3. of the statutes is created to read:

71.07 (3rn) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

**SECTION 1339.** 71.07 (3w) (b) 1. a. of the statutes is amended to read:

71.07 (3w) (b) 1. a. The number of full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the enterprise zone in the taxable year, minus the number of full-time employees whose annual wages were greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the area that comprises the enterprise zone in the base year.

**SECTION 1340.** 71.07 (3w) (b) 1. b. of the statutes is amended to read:

71.07 (3w) (b) 1. b. The number of full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the state in the taxable year, minus the number of full-time employees whose annual wages were greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the state in the base year.

**SECTION 1341.** 71.07 (3w) (b) 2. of the statutes is amended to read:

71.07 (3w) (b) 2. Determine the claimant's average zone payroll by dividing total wages for full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the enterprise zone in the taxable year by the number of full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II county or municipality and who the claimant employed in the enterprise zone in the taxable year.

**SECTION 1342.** 71.07 (3w) (b) 3. of the statutes is amended to read:

71.07 (3w) (b) 3. For employees in a tier I county or municipality, subtract \$20,000 the amount determined by multiplying 2.080 by 150 percent of the federal minimum wage from the amount determined under subd. 2. and for employees in a tier II county or municipality, subtract \$30,000 from the amount determined under subd. 2.

**SECTION 1343.** 71.07 (3w) (bm) 2. of the statutes is amended to read:

71.07 (3w) (bm) 2. In addition to the credits under par. (b) and subs. 1., 3., and 4., and subject to the limitations provided in this subsection and s. 238.399 or s. 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an amount equal to the percentage, as determined under s. 238.399 or s. 560.799, 2009 stats., not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all of the claimant's full-time employees whose annual wages are greater than \$20,000 the amount determined by multiplying 2,080 by 150 percent of the federal minimum wage in a tier I county or municipality, not including the wages paid to the employees determined under par. (b) 1., or greater than \$30,000 in a tier II county or municipality, not including the wages paid to the employees determined under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if the total number of such employees is equal to or greater than the total number of such employees in the base year. A claimant may claim a credit under this subdivision for no more than 5 consecutive taxable years.

**SECTION 1343b.** 71.07 (4k) of the statutes is created to read:

71.07 (4k) RESEARCH CREDIT. (a) *Definitions.* In this subsection:

1. "Frame" includes:

- a. Every part of a motorcycle, except the tires.
- b. In the case of a truck, the control system and the fuel and drive train, excluding any comfort features located in the cab or the tires.
- c. In the case of a generator, the control modules, fuel train, fuel scrubbing process, fuel mixers, generator, heat exchangers, exhaust train, and similar components.

2. "Internal combustion engine" includes substitute products such as fuel cell, electric, and hybrid drives.

3. "Vehicle" means any vehicle or frame, including parts, accessories, and component technologies, in which or on which an engine is mounted for use in mobile or stationary applications. "Vehicle" includes any truck, tractor, motorcycle, snowmobile, all-terrain vehicle, boat, personal watercraft, generator, construction equipment, lawn and garden maintenance equipment, automobile, van, sports utility vehicle, motor home, bus, or aircraft.

(b) *Credit.* 1. Subject to the limitations provided in this subsection, and except as provided in subs. 2. and 3., for taxable years beginning after December 31, 2012, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02, as allocated under par. (d), an amount equal to 5 percent of the amount obtained by subtracting from the individual's, partnership's, tax-option corporation's, or limited liability company's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the individual, partnership,

tax-option corporation, or the limited liability company, incurred for research conducted in this state for the taxable year, except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (c), and except that "qualified research expenses" does not include compensation used in computing the credit under subs. (2dj) and (2dx), the entity's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under ss. 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

2. For taxable years beginning after December 31, 2012, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02, as allocated under par. (d), an amount equal to 10 percent of the amount obtained by subtracting from the individual's, partnership's, tax-option corporation's, or limited liability company's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research expenses" includes only expenses incurred by the individual, partnership, tax-option corporation, or limited liability company for research related to designing internal combustion engines for vehicles, including expenses related to designing vehicles that are powered by such engines and improving production processes for such engines and vehicles, incurred for research conducted in this state for the taxable year, except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (c), and except that "qualified research expenses" does not include compensation used in computing the credit under subs. (2dj) and (2dx), the entity's base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under ss. 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

3. For taxable years beginning after December 31, 2012, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02, as allocated under par. (d), an amount equal to 10 percent of the amount obtained by subtracting from the individual's, partnership's, tax-option corporation's, or limited liability company's qualified research expenses, as defined in section 41 of the Internal Revenue Code, except that "qualified research

expenses” includes only expenses incurred by the individual, partnership, tax-option corporation, or limited liability company for research related to the design and manufacturing of energy efficient lighting systems, building automation and control systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the demand for natural gas or electricity or improve the efficiency of its use, incurred for research conducted in this state for the taxable year, except that a taxpayer may elect the alternative computation under section 41 (c) (4) of the Internal Revenue Code and that election applies until the department permits its revocation, except as provided in par. (c), and except that “qualified research expenses” does not include compensation used in computing the credit under subs. (2dj) and (2dx), the entity’s base amount, as defined in section 41 (c) of the Internal Revenue Code, except that gross receipts used in calculating the base amount means gross receipts from sales attributable to Wisconsin under ss. 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under this subdivision.

(c) *Computation.* If in any taxable year a person claims a credit under par. (b) 1., 2., or 3., or any combination of those credits, the person may use a different computation method to calculate each of the credits and may choose to change the computation method once for each credit without the department’s approval.

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

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

**SECTION 1343c.** 71.07 (4n) of the statutes is created to read:

71.07 (4n) RESEARCH FACILITIES CREDIT. (a) *Definitions.* In this subsection:

1. “Frame” includes:

a. Every part of a motorcycle, except the tires.

b. In the case of a truck, the control system and the fuel and drive train, excluding any comfort features located in the cab or the tires.

c. In the case of a generator, the control modules, fuel train, fuel scrubbing process, fuel mixers, generator, heat exchangers, exhaust train, and similar components.

2. “Internal combustion engine” includes substitute products such as fuel cell, electric, and hybrid drives.

3. “Vehicle” means any vehicle or frame, including parts, accessories, and component technologies, in which or on which an engine is mounted for use in mobile or stationary applications. “Vehicle” includes any truck, tractor, motorcycle, snowmobile, all-terrain vehicle, boat, personal watercraft, generator, construction equipment, lawn and garden maintenance equipment, automobile, van, sports utility vehicle, motor home, bus, or aircraft.

(b) *Credit.* 1. Subject to the limitations provided in this subsection, and except as provided in subs. 2. and 3., for taxable years beginning after December 31, 2012, and before January 1, 2014, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02, as allocated under par. (c), an amount equal to 5 percent of the amount paid or incurred by the individual, partnership, tax-option corporation, or limited liability company during the taxable year to construct and equip new facilities or expand existing facilities used in this state for qualified research, as defined in section 41 of the Internal Revenue Code. Eligible amounts include only amounts paid or incurred for tangible, depreciable property but do not include amounts paid or incurred for replacement property.

2. For taxable years beginning after December 31, 2012, and before January 1, 2014, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02, as allocated under par. (c), an amount equal to 10 percent of the amount paid or incurred by the individual, partnership, tax-option corporation, or limited liability company during the taxable year to construct and equip new facilities or expand existing facilities used in this state for qualified research, as defined in section 41 of the Internal Revenue Code, except that “qualified research expenses” includes only expenses paid or incurred by the individual, partnership, tax-option corporation, or limited liability company for research related to designing internal combustion engines for vehicles, including expenses related to designing vehicles that are powered by such engines and improving production processes for such engines and vehicles. Eligible amounts include only amounts paid or incurred for tangible, depreciable property but do not include amounts paid or incurred for replacement property.

3. For taxable years beginning after December 31, 2012, and before January 1, 2014, an individual, a partner of a partnership, a shareholder of a tax-option corporation, or a member of a limited liability company may claim a credit against the tax imposed under s. 71.02, as allocated under par. (c), an amount equal to 10 percent of

the amount paid or incurred by the individual, partnership, tax-option corporation, or limited liability company during the taxable year to construct and equip new facilities or expand existing facilities used in this state for qualified research, as defined in section 41 of the Internal Revenue Code, except that “qualified research expenses” includes only expenses paid or incurred by the individual, partnership, tax-option corporation, or limited liability company for research related to the design and manufacturing of energy efficient lighting systems, building automation and control systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the demand for natural gas or electricity or improve the efficiency of its use. Eligible amounts include only amounts paid or incurred for tangible, depreciable property but do not include amounts paid or incurred for replacement property.

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

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

(e) *Sunset.* No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

**SECTION 1344.** 71.07 (5d) (c) 1. of the statutes is repealed.

**SECTION 1344b.** 71.07 (5e) (d) of the statutes is renumbered 71.07 (5e) (d) 1.

**SECTION 1344c.** 71.07 (5e) (d) 2. of the statutes is created to read:

71.07 (5e) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

**SECTION 1344d.** 71.07 (5f) (d) 3. of the statutes is created to read:

71.07 (5f) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

**SECTION 1344df.** 71.07 (5g) (a) of the statutes is amended to read:

71.07 (5g) (a) *Definitions.* In this subsection, “claimant” means a partner, limited liability company member, or tax-option corporation shareholder who files a claim under this subsection and who is a partner, member, or shareholder of an entity that is an insurer, as defined in s. 149.10 (5), 2011 stats.

**SECTION 1344dh.** 71.07 (5g) (b) of the statutes is amended to read:

71.07 (5g) (b) *Filing claims.* Subject to the limitations provided under this subsection, for taxable years beginning after December 31, 2005, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under s. 71.02 an amount that is equal to the amount of the assessment under s. 149.13, 2011 stats., that the claimant paid in the claimant’s taxable year, multiplied by the percentage determined under par. (c) 1.

**SECTION 1344e.** 71.07 (5g) (c) 1. of the statutes is amended to read:

71.07 (5g) (c) 1. The department of revenue, in consultation with the office of the commissioner of insurance, shall determine the percentage under par. (b) for each claimant for each taxable year. The percentage shall be equal to \$5,000,000 divided by the aggregate assessment under s. 149.13, 2011 stats. The office of the commissioner of insurance shall provide to each claimant that participates in the cost of administering the plan the aggregate assessment at the time that it notifies the claimant of the claimant’s assessment. The aggregate amount of the credit under this subsection and ss. 71.28 (5g), 71.47 (5g), and 76.655 for all claimants participating in the cost of administering the plan under ch. 149, 2011 stats., shall not exceed \$5,000,000 in each fiscal year.

**SECTION 1344em.** 71.07 (5g) (d) of the statutes is renumbered 71.07 (5g) (d) 1.

**SECTION 1344f.** 71.07 (5g) (d) 2. of the statutes is created to read:

71.07 (5g) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

**SECTION 1344g.** 71.07 (5h) (d) 3. of the statutes is created to read:

71.07 (5h) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

**SECTION 1345.** 71.07 (5i) (b) of the statutes is amended to read:

71.07 (5i) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2011, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under ss. 71.02 and 71.08, up to the amount of those taxes, an amount equal to 50 percent of the amount the claimant paid in the taxable year for information

technology hardware or software that is used to maintain medical records in electronic form, if the claimant is a health care provider, as defined in s. 146.81 (1) (a) to (p).

**SECTION 1345b.** 71.07 (5j) (b) of the statutes is amended to read:

71.07 (5j) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2007, and before January 1, 2014, a claimant may claim as a credit against the taxes imposed under ss. 71.02 and 71.08, up to the amount of the taxes, an amount that is equal to 25 percent of the amount that the claimant paid in the taxable year to install or retrofit pumps located in this state that dispense motor vehicle fuel marketed as gasoline and 85 percent ethanol or a higher percentage of ethanol or motor vehicle fuel marketed as diesel fuel and 20 percent biodiesel fuel or that mix fuels from separate storage tanks and allow the end user to choose the percentage of gasoline replacement renewable fuel or diesel replacement renewable fuel in the motor vehicle fuel dispensed.

**SECTION 1345d.** 71.07 (5j) (d) of the statutes is renumbered 71.07 (5j) (d) 1.

**SECTION 1345e.** 71.07 (5j) (d) 2. of the statutes is created to read:

71.07 (5j) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

**SECTION 1345hf.** 71.07 (5n) (c) of the statutes is renumbered 71.07 (5n) (c) 1.

**SECTION 1345hm.** 71.07 (5n) (c) 2. of the statutes is created to read:

71.07 (5n) (c) 2. The credit under par. (b), including any credits carried over, may be offset only against the amount of the tax imposed upon or measured by the business operations of the claimant on which the credit is computed.

**SECTION 1345i.** 71.07 (5n) (c) 3. of the statutes is created to read:

71.07 (5n) (c) 3. For shareholders of a tax-option corporation, the credit may be offset only against the tax imposed on the shareholder's prorated share of the tax-option corporation's income.

**SECTION 1345j.** 71.07 (5n) (c) 4. of the statutes is created to read:

71.07 (5n) (c) 4. For partners of a partnership, the credit may be offset only against the tax imposed on the partner's distributive share of partnership income.

**SECTION 1345k.** 71.07 (5n) (c) 5. of the statutes is created to read:

71.07 (5n) (c) 5. For members of a limited liability company, the credit may be offset only against the tax imposed on the member's distributive share of the limited liability company's income.

**SECTION 1347b.** 71.07 (5r) (d) of the statutes is renumbered 71.07 (5r) (d) 1.

**SECTION 1347c.** 71.07 (5r) (d) 2. of the statutes is created to read:

71.07 (5r) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

**SECTION 1347d.** 71.07 (5rm) (b) (intro.) of the statutes is amended to read:

71.07 (5rm) (b) *Filing claims.* (intro.) Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2009, and before January 1, 2020, a claimant may claim as a credit against the tax imposed under s. 71.02, up to the amount of the tax, the amount determined as follows, except that the maximum amount that a claimant may claim in a taxable year under this subsection is \$300,000:

**SECTION 1347e.** 71.07 (5rm) (d) of the statutes is renumbered 71.07 (5rm) (d) 1.

**SECTION 1347f.** 71.07 (5rm) (d) 2. of the statutes is created to read:

71.07 (5rm) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

**SECTION 1348.** 71.07 (6e) (a) 2. d. of the statutes is created to read:

71.07 (6e) (a) 2. d. An individual who had served on active duty under honorable conditions in the U.S. armed forces or in forces incorporated as part of the U.S. armed forces; who was a resident of this state at the time of entry into that active service or who had been a resident of this state for any consecutive 5-year period after entry into that active duty service; who was a resident of this state at the time of his or her death; and following the individual's death, his or her spouse began to receive, and continues to receive, dependency and indemnity compensation, as defined in 38 USC 101 (14).

**SECTION 1348bn.** 71.07 (6n) (d) of the statutes is renumbered 71.07 (6n) (d) 1.

**SECTION 1348c.** 71.07 (6n) (d) 2. of the statutes is created to read:

71.07 (6n) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2012. Credits under this subsection for taxable years that begin before January 1, 2013, may be carried forward to taxable years that begin after December 31, 2012.

**SECTION 1348d.** 71.07 (8r) (d) of the statutes is renumbered 71.07 (8r) (d) 1.

**SECTION 1348e.** 71.07 (8r) (d) 2. of the statutes is created to read:

71.07 (8r) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

**SECTION 1348eb.** 71.07 (9m) (a) of the statutes is renumbered 71.07 (9m) (a) (intro.) and amended to read:

71.07 (9m) (a) (intro.) Any person may credit against taxes otherwise due under this chapter, up to the amount of those taxes, an amount equal to 5% one of the following percentages of the costs of qualified rehabilitation expenditures, as defined in section 47 (c) (2) of the ~~internal revenue code~~ Internal Revenue Code, for certified historic structures on property located in this state if the physical work of construction or destruction in preparation for construction begins after December 31, 1988, and the rehabilitated property is placed in service after June 30, 1989.

**SECTION 1348ec.** 71.07 (9m) (a) 1. of the statutes is created to read:

71.07 (9m) (a) 1. For taxable years beginning before January 1, 2013, 5 percent.

**SECTION 1348ef.** 71.07 (9m) (a) 2. of the statutes is created to read:

71.07 (9m) (a) 2. For taxable years beginning after December 31, 2012, 10 percent.

**SECTION 1348f.** 71.07 (10) of the statutes is repealed.

**SECTION 1348h.** 71.10 (4) (er) of the statutes is created to read:

71.10 (4) (er) Research credit under s. 71.07 (4k).

**SECTION 1348j.** 71.10 (4) (eu) of the statutes is created to read:

71.10 (4) (eu) Research facilities credit under s. 71.07 (4n).

**SECTION 1349.** 71.10 (5k) (i) of the statutes is amended to read:

71.10 (5k) (i) *Appropriations.* From the moneys received from designations for the Badger Chapter, an amount equal to the sum of administrative expenses, including data processing costs, certified under par. (h) 1. shall be deposited in the general fund and credited to the appropriation account under s. 20.566 (1) (hp), and the net amount remaining that is certified under par. (h) 3. shall be credited to the appropriation under s. ~~20.435 (1) 20.855 (4) (gd)~~ and the department shall annually pay that certified net amount to the Badger Chapter for its Wisconsin Disaster Relief Fund.

**SECTION 1349e.** 71.10 (5s) (e) of the statutes is created to read:

71.10 (5s) (e) For any taxable year that begins after December 31, 2014, individuals may not make a designation for any checkoff which, in the previous tax year, did not generate at least \$75,000 of designations as certified by the secretary of revenue under subs. (5) (h) 3., (5e) (h) 2., (5f) (h) 2., (5fm) (h) 2., (5g) (h) 2., (5i) (h) 2., (5j) (h) 2., (5k) (h) 2., (5km) (h) 2., and (5m) (h) 2. Once a checkoff is affected by this paragraph, no further checkoffs may be designated to that checkoff in any taxable year.

**SECTION 1350.** 71.125 (1) of the statutes is amended to read:

71.125 (1) Except as provided in sub. (2), the tax imposed by this chapter on individuals and the rates under s. 71.06 (1), (1m), (1n), (1p), ~~(1q)~~, and (2) shall apply to the Wisconsin taxable income of estates or trusts, except nuclear decommissioning trust or reserve funds, and that tax shall be paid by the fiduciary.

**SECTION 1351.** 71.125 (2) of the statutes is amended to read:

71.125 (2) Each electing small business trust, as defined in section 1361 (e) (1) of the Internal Revenue Code, is subject to tax at the highest rate under s. 71.06 (1), (1m), (1n) ~~or (1p)~~, or (1q), whichever taxable year is applicable, on its income as computed under section 641 of the Internal Revenue Code, as modified by s. 71.05 (6) to (12), (19) and (20).

**SECTION 1352.** 71.17 (6) of the statutes is amended to read:

71.17 (6) FUNERAL TRUSTS. If a qualified funeral trust makes the election under section 685 of the Internal Revenue Code for federal income tax purposes, that election applies for purposes of this chapter and each trust shall compute its own tax and shall apply the rates under s. 71.06 (1), (1m), (1n) ~~or (1p)~~, or (1q).

**SECTION 1352d.** 71.21 (3) of the statutes is amended to read:

71.21 (3) The credits under s. 71.28 ~~(4), (4m), and (5)~~ may not be claimed by a partnership or by partners, including partners of a publicly traded partnership.

**SECTION 1352e.** 71.21 (4) (a) of the statutes is amended to read:

71.21 (4) (a) The amount of the credits computed by a partnership under s. 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dm), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t), (3w), ~~(4k), (4n)~~, (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), (6n), and (8r) and passed through to partners shall be added to the partnership's income.

**SECTION 1353.** 71.22 (4) (i) of the statutes is created to read:

71.22 (4) (i) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after December 31, 2012, means the federal Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.

108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections 1403 and 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,

excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 106-573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141 do not apply for taxable years beginning before January 1, 2013. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, except that changes to the Internal Revenue Code made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and changes that indirectly affect the provisions applicable to this subchapter made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, do not apply for tax-

able years beginning before January 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 101 and 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1354.** 71.22 (4) (o) of the statutes is repealed.

**SECTION 1355.** 71.22 (4) (p) of the statutes is renumbered 71.22 (4) (a).

**SECTION 1356.** 71.22 (4) (q) of the statutes is renumbered 71.22 (4) (b).

**SECTION 1357.** 71.22 (4) (r) of the statutes is renumbered 71.22 (4) (c).

**SECTION 1358.** 71.22 (4) (s) of the statutes is renumbered 71.22 (4) (d).

**SECTION 1359.** 71.22 (4) (t) of the statutes is renumbered 71.22 (4) (e).

**SECTION 1360.** 71.22 (4) (u) of the statutes is renumbered 71.22 (4) (f).

**SECTION 1361.** 71.22 (4) (um) of the statutes is renumbered 71.22 (4) (g).

**SECTION 1362.** 71.22 (4) (un) of the statutes is renumbered 71.22 (4) (h) and amended to read:

71.22 (4) (h) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after December 31, 2010, and before January 1, 2013, means the federal Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sec-

tions 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312,

15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-325, and section 902 of P.L. 112-240. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314, and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, and 211 of division B and section 504 of division C of P.L. 110-343, section 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years beginning before January 1, 2011. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, and before January 1, 2013, except that changes to the Internal Revenue Code made by section 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by section 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1363.** 71.22 (4m) (i) of the statutes is created to read:

71.22 (4m) (i) For taxable years that begin after December 31, 2012, "Internal Revenue Code," for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,

section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections 1403 and 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.

108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 106-573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141 do not apply for taxable years beginning before January 1, 2013. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, except that changes to the Internal Revenue Code made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and changes that indirectly affect the provisions applicable to this subchapter made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241,

40242, and 100121 of P.L. 112-141, do not apply for taxable years beginning before January 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 101 and 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1364.** 71.22 (4m) (m) of the statutes is repealed.

**SECTION 1365.** 71.22 (4m) (n) of the statutes is renumbered 71.22 (4m) (a).

**SECTION 1366.** 71.22 (4m) (o) of the statutes is renumbered 71.22 (4m) (b).

**SECTION 1367.** 71.22 (4m) (p) of the statutes is renumbered 71.22 (4m) (c).

**SECTION 1368.** 71.22 (4m) (q) of the statutes is renumbered 71.22 (4m) (d).

**SECTION 1369.** 71.22 (4m) (r) of the statutes is renumbered 71.22 (4m) (e).

**SECTION 1370.** 71.22 (4m) (s) of the statutes is renumbered 71.22 (4m) (f).

**SECTION 1371.** 71.22 (4m) (sm) of the statutes is renumbered 71.22 (4m) (g).

**SECTION 1372.** 71.22 (4m) (sn) of the statutes is renumbered 71.22 (4m) (h) and amended to read:

71.22 (4m) (h) For taxable years that begin after December 31, 2010, and before January 1, 2013, "Internal Revenue Code," for corporations that are subject to a tax on unrelated business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071,

3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amended by section 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L.

110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-325, and section 902 of P.L. 112-240. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314, and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, and 211 of division B and section 504 of division C of P.L. 110-343, section 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years beginning before January 1, 2011. Amendments to the Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, and before January 1, 2013, except that changes to the Internal Revenue Code made by section 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by section 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1372b.** 71.22 (5m) (b) of the statutes is amended to read:

71.22 (5m) (b) Notwithstanding subs. (4) and (4m), section 101 of P.L. 109-222, related to extending the increased expense deduction under section 179 of the Internal Revenue Code, applies to property used in farming that is acquired and placed in service in taxable years beginning ~~on or after December 31, 2007, and before January 1, 2008~~ 2010, and used by a person who is actively engaged in farming. For purposes of this paragraph, “actively engaged in farming” has the meaning given in 7 CFR 1400.201, and “farming” has the meaning given in section 464 (e) (1) of the Internal Revenue Code.

**SECTION 1372c.** 71.26 (1) (be) of the statutes is amended to read:

71.26 (1) (be) *Certain authorities.* Income of the University of Wisconsin Hospitals and Clinics Authority, of the Health Insurance Risk-Sharing Plan Authority, of the Fox River Navigational System Authority, of the Wisconsin Economic Development Corporation, and of the Wisconsin Aerospace Authority.

**SECTION 1373.** 71.26 (1m) (L) of the statutes is created to read:

71.26 (1m) (L) Those issued under s. 231.03 (6), if the bonds or notes are issued for the benefit of a person who is eligible to receive the proceeds of bonds or notes from another entity for the same purpose for which the bonds or notes are issued under s. 231.03 (6) and the interest income received from the other bonds or notes is exempt from taxation under this subchapter.

**SECTION 1374.** 71.26 (2) (b) 9. of the statutes is created to read:

71.26 (2) (b) 9. For taxable years that begin after December 31, 2012, for a corporation, conduit, or common law trust which qualifies as a regulated investment company, real estate mortgage investment conduit, real estate investment trust, or financial asset securitization investment trust under the Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9004, 9005,

9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections 1403 and 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division

B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, "net income" means the federal regulated investment company taxable income, federal real estate mortgage investment conduit taxable income, federal real estate investment trust or financial asset securitization investment trust taxable income of the corporation, conduit, or trust as determined under the Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections 1403 and 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L.

111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201

of P.L. 111-147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980, and except that the appropriate amount shall be added or subtracted to reflect differences between the depreciation or adjusted basis for federal income tax purposes and the depreciation or adjusted basis under this chapter of any property disposed of during the taxable year. The Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28; except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except sec-

tion 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201

of P.L. 111-147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240 applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 106-573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111-148, and sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141 do not apply for taxable years beginning before January 1, 2013. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, except that changes to the Internal Revenue Code made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and changes that indirectly affect the provisions applicable to this subchapter made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, do not apply for taxable years beginning before January 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 101 and 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1375.** 71.26 (2) (b) 15. of the statutes is repealed.

**SECTION 1376.** 71.26 (2) (b) 16. of the statutes is renumbered 71.26 (2) (b) 1.

**SECTION 1377.** 71.26 (2) (b) 17. of the statutes is renumbered 71.26 (2) (b) 2.

**SECTION 1378.** 71.26 (2) (b) 18. of the statutes is renumbered 71.26 (2) (b) 3.

**SECTION 1379.** 71.26 (2) (b) 19. of the statutes is renumbered 71.26 (2) (b) 4.

**SECTION 1380.** 71.26 (2) (b) 20. of the statutes is renumbered 71.26 (2) (b) 5.

**SECTION 1381.** 71.26 (2) (b) 21. of the statutes is renumbered 71.26 (2) (b) 6.

**SECTION 1382.** 71.26 (2) (b) 22. of the statutes is renumbered 71.26 (2) (b) 7.

**SECTION 1383.** 71.26 (2) (b) 23. of the statutes is renumbered 71.26 (2) (b) 8. and amended to read:

71.26 (2) (b) 8. For taxable years that begin after December 31, 2010, and before January 1, 2013, for a corporation, conduit, or common law trust which qualifies as a regulated investment company, real estate mort-

gage investment conduit, real estate investment trust, or financial asset securitization investment trust under the Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amended by section 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding

section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-325, and section 902 of P.L. 112-240, "net income" means the federal regulated investment company taxable income, federal real estate mortgage investment conduit taxable income, federal real estate investment trust or financial asset securitization investment trust taxable income of the corporation, conduit, or trust as determined under the Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a)

of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amended by section 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,

excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-325, and section 902 of P.L. 112-240, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980, and except that the appropriate amount shall be added or subtracted to reflect differences between the depreciation or adjusted basis for federal income tax purposes and the depreciation or adjusted basis under this chapter of any property disposed of during the taxable year. The Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S

(a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amended by section 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q),

and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L. 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-325, and section 902 of P.L. 112-240, applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314, and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections 116, 208, and 211 of division B and section 504 of division C of P.L. 110-343, section 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years beginning before January 1, 2011. Amendments to the Internal Revenue Code enacted after December 31, 2010, do not apply to this subdivision with respect to taxable years that begin after December 31, 2010, and before January 1, 2013, except that changes to the Internal Revenue Code made by section 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by section 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1383b.** 71.26 (3) (q) of the statutes is amended to read:

71.26 (3) (q) Sections For taxable years beginning before January 1, 2014, sections 613 and 613A (relating to percentage depletion) are excluded.

**SECTION 1383d.** 71.26 (3) (y) 1. of the statutes is renumbered 71.26 (3) (y) and amended to read:

71.26 (3) (y) ~~Except as provided in subd. 2. For taxable years beginning before January 1, 2014,~~ a corporation shall compute amortization and depreciation under the federal Internal Revenue Code as amended to December 31, 2000, except that property first placed in service by the taxpayer on or after January 1, 1983, but before January 1, 1987, that, under s. 71.04 (15) (b) and (br), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, and property first placed in service in taxable year 1981 or thereafter but before January 1, 1987, that, under s. 71.04 (15) (bm), 1985 stats., is required to be depreciated under the Internal Revenue Code as amended to December 31, 1980, shall continue to be depreciated under the Internal Revenue Code as amended to December 31, 1980.

**SECTION 1383e.** 71.26 (3) (y) 2. of the statutes is repealed.

**SECTION 1383f.** 71.26 (3) (ym) of the statutes is created to read:

71.26 (3) (ym) Starting with the first taxable year beginning after December 31, 2013, and for each of the next 4 taxable years, a corporation shall subtract 20 percent of the amount determined by subtracting the combined federal adjusted basis of all depreciated or amortized assets as of the last day of the taxable year beginning in 2013 that are also being depreciated or amortized for Wisconsin from the combined Wisconsin adjusted basis of those assets on the same day.

**SECTION 1383j.** 71.28 (1) (d) of the statutes is created to read:

71.28 (1) (d) No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

**SECTION 1384.** 71.28 (1dj) (am) 4h. of the statutes is amended to read:

71.28 (1dj) (am) 4h. Modify section 51 (a) of the ~~internal-revenue-code~~ Internal Revenue Code so that the amount of the credit is 25% of the qualified first-year wages if the wages are paid to an applicant for a Wisconsin works Works employment position for service either in an unsubsidized position or in a trial job under s. 49.147 (3), 2011 stats., and so that the amount of the credit is 20% of the qualified first-year wages if the wages are not paid to such an applicant.

**SECTION 1385.** 71.28 (1dx) (a) 4. of the statutes is amended to read:

71.28 (1dx) (a) 4. "Full-time job" means a regular, nonseasonal full-time position in which an individual, as a condition of employment, is required to work at least 2,080 hours per year, including paid leave and holidays, and for which the individual receives pay that is equal to

at least 150% of the federal minimum wage and receives benefits that are not required by federal or state law. "Full-time job" does not include initial training before an employment position begins has the meaning given in s. 238.30 (2m).

**SECTION 1386.** 71.28 (1dx) (a) 5. of the statutes is amended to read:

71.28 (1dx) (a) 5. "Member of a targeted group" means a person who resides in an area designated by the federal government as an economic revitalization area, a person who is employed in an unsubsidized job but meets the eligibility requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position, a person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats., or in a real work, real pay project position under s. 49.147 (3m) trial employment match program job, as defined in s. 49.141 (1) (n), a person who is eligible for child care assistance under s. 49.155, a person who is a vocational rehabilitation referral, an economically disadvantaged youth, an economically disadvantaged veteran, a supplemental security income recipient, a general assistance recipient, an economically disadvantaged ex-convict, a qualified summer youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or a food stamp recipient, if the person has been certified in the manner under sub. (1dj) (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

**SECTION 1387.** 71.28 (1dx) (b) 2. of the statutes is amended to read:

71.28 (1dx) (b) 2. The amount determined by multiplying the amount determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number of full-time jobs created in a development zone and filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

**SECTION 1388.** 71.28 (1dx) (b) 3. of the statutes is amended to read:

71.28 (1dx) (b) 3. The amount determined by multiplying the amount determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time jobs created in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

**SECTION 1389.** 71.28 (1dx) (b) 4. of the statutes is amended to read:

71.28 (1dx) (b) 4. The amount determined by multiplying the amount determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the number of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in an enterprise development zone under s. 238.397 or s.

560.797, 2009 stats., and for which significant capital investment was made and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

**SECTION 1390.** 71.28 (1dx) (b) 5. of the statutes is amended to read:

71.28 (1dx) (b) 5. The amount determined by multiplying the amount determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in a development zone and not filled by a member of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

**SECTION 1390b.** 71.28 (3h) (b) of the statutes is amended to read:

71.28 (3h) (b) *Filing claims.* Subject to the limitations provided in this subsection, for taxable years beginning after December 31, 2011, and before January 1, ~~2015~~ 2014, for a claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the taxable year, a claimant may claim as a credit against the tax imposed under s. 71.23, up to the amount of the tax, an amount that is equal to the number of gallons of biodiesel fuel produced by the claimant in this state in the taxable year multiplied by 10 cents.

**SECTION 1390c.** 71.28 (3h) (d) of the statutes is renumbered 71.28 (3h) (d) 1.

**SECTION 1390d.** 71.28 (3h) (d) 2. of the statutes is created to read:

71.28 (3h) (d) 2. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

**SECTION 1390e.** 71.28 (3n) (a) 2. (intro.) of the statutes is amended to read:

71.28 (3n) (a) 2. (intro.) "Dairy farm modernization or expansion" means the construction, the improvement, or the acquisition of buildings or facilities, or acquiring equipment, for dairy animal housing, confinement, animal feeding, milk production, or waste management, including the following, if used exclusively related to dairy animals and if acquired and placed in service in this state during taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014:

**SECTION 1390f.** 71.28 (3n) (a) 5. (intro.) of the statutes is amended to read:

71.28 (3n) (a) 5. (intro.) "Livestock farm modernization or expansion" means the construction, the improvement, or the acquisition of buildings or facilities, or the acquisition of equipment, for livestock housing, confinement, feeding, or waste management, including the following, if used exclusively related to livestock and if

acquired and placed in service in this state during taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014:

**SECTION 1390g.** 71.28 (3n) (a) 6. b. of the statutes is amended to read:

71.28 (3n) (a) 6. b. For taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014, “used exclusively,” related to livestock, dairy animals, or both, means used to the exclusion of all other uses except for use not exceeding 5 percent of total use.

**SECTION 1390h.** 71.28 (3n) (b) 1. of the statutes is amended to read:

71.28 (3n) (b) 1. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2003, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the tax imposed under s. 71.23 an amount equal to 10% of the amount the claimant paid in the taxable year for dairy farm modernization or expansion related to the operation of the claimant’s dairy farm.

**SECTION 1390i.** 71.28 (3n) (b) 2. of the statutes is amended to read:

71.28 (3n) (b) 2. Subject to the limitations provided in this subsection, for taxable years that begin after December 31, 2005, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the tax imposed under s. 71.23 an amount equal to 10 percent of the amount the claimant paid in the taxable year for livestock farm modernization or expansion related to the operation of the claimant’s livestock farm.

**SECTION 1390j.** 71.28 (3n) (g) of the statutes is created to read:

71.28 (3n) (g) No credit may be claimed under this subsection for taxable years beginning after December 31, 2013. Credits under this subsection for taxable years that begin before January 1, 2014, may be carried forward to taxable years that begin after December 31, 2013.

**SECTION 1390k.** 71.28 (3p) (a) 3. (intro.) of the statutes is amended to read:

71.28 (3p) (a) 3. (intro.) “Dairy manufacturing modernization or expansion” means constructing, improving, or acquiring buildings or facilities, or acquiring equipment, for dairy manufacturing, including the following, if used exclusively for dairy manufacturing and if acquired and placed in service in this state during taxable years that begin after December 31, 2006, and before January 1, ~~2015~~ 2014, or, in the case of dairy cooperatives, if acquired and placed in service in this state during taxable years that begin after December 31, 2008, and before January 1, ~~2017~~ 2014:

**SECTION 1390L.** 71.28 (3p) (b) of the statutes is amended to read:

71.28 (3p) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.535 or s. 560.207, 2009 stats., except as provided in par. (c) 5., for taxable years beginning after December 31, 2006, and

before January 1, ~~2015~~ 2014, a claimant may claim as a credit against the taxes imposed under s. 71.23, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for dairy manufacturing modernization or expansion related to the claimant’s dairy manufacturing operation.

**SECTION 1390m.** 71.28 (3p) (c) 5. of the statutes is amended to read:

71.28 (3p) (c) 5. A claimant who is a member of a dairy cooperative may claim the credit in the year after the year in which the dairy manufacturing modernization or expansion occurs, based on amounts described under par. (b) that are paid by the dairy cooperative, for taxable years beginning after December 31, 2008, and before January 1, ~~2018~~ 2014. The amount of the credits computed and not passed through by a partnership, limited liability company, or tax-option corporation that has added that amount to the partnership’s, company’s, or tax-option corporation’s income under s. 71.21 (4) or 71.34 (1k) (g) shall be added to a claimant’s income in the year in which the cooperative member is allowed to claim the credit.

**SECTION 1390n.** 71.28 (3p) (d) 4. of the statutes is created to read:

71.28 (3p) (d) 4. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

**SECTION 1390p.** 71.28 (3r) (a) 3. (intro.) of the statutes is amended to read:

71.28 (3r) (a) 3. (intro.) “Meat processing modernization or expansion” means constructing, improving, or acquiring buildings or facilities, or acquiring equipment, for meat processing, including the following, if used exclusively for meat processing and if acquired and placed in service in this state during taxable years that begin after December 31, 2008, and before January 1, ~~2017~~ 2014:

**SECTION 1390q.** 71.28 (3r) (b) of the statutes is amended to read:

71.28 (3r) (b) *Filing claims.* Subject to the limitations provided in this subsection and s. 93.545 or s. 560.208, 2009 stats., for taxable years beginning after December 31, 2008, and before January 1, ~~2017~~ 2014, a claimant may claim as a credit against the taxes imposed under s. 71.23, up to the amount of the tax, an amount equal to 10 percent of the amount the claimant paid in the taxable year for meat processing modernization or expansion related to the claimant’s meat processing operation.

**SECTION 1390r.** 71.28 (3r) (d) 3. of the statutes is created to read:

71.28 (3r) (d) 3. No credit may be claimed under this subsection for taxable years beginning after December 31, 2013.

**SECTION 1390rd.** 71.28 (3rm) (b) of the statutes is amended to read: