

2001 DRAFTING REQUEST

Bill

Received: 09/18/2001

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: John Gard (608) 266-2343

By/Representing:

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - miscellaneous
Tax - individual income
Tax - corp. inc. and fran.

Extra Copies:

Submit via email: NO

Pre Topic:

No specific pre topic given

Topic:

Internal Revenue Code with technical changes

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 09/18/2001	jdyer 09/19/2001		_____			State Tax
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FE Sent For:

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/?	jkreye	1 9/19 jld	9/19 kjf	self 9/19			

FE Sent For:

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3797/1

PM not R

2001 BILL

in 9-18-01
due 9-20-01
to this draft, no changes

1 **AN ACT to repeal** 71.01 (6) (g), 71.22 (4) (g), 71.22 (4m) (e), 71.26 (2) (b) 7., 71.34
2 (1g) (g) and 71.42 (2) (f); **to amend** 71.01 (6) (h), 71.01 (6) (i), 71.01 (6) (j), 71.01
3 (6) (k), 71.01 (6) (L), 71.01 (6) (m), 71.01 (6) (n), 71.01 (6) (o), 71.01 (7r), 71.22
4 (4) (h), 71.22 (4) (i), 71.22 (4) (j), 71.22 (4) (k), 71.22 (4) (L), 71.22 (4) (m), 71.22
5 (4) (n), 71.22 (4) (o), 71.22 (4m) (f), 71.22 (4m) (g), 71.22 (4m) (h), 71.22 (4m) (i),
6 71.22 (4m) (j), 71.22 (4m) (k), 71.22 (4m) (L), 71.22 (4m) (m), 71.26 (2) (b) 8.,
7 71.26 (2) (b) 9., 71.26 (2) (b) 10., 71.26 (2) (b) 11., 71.26 (2) (b) 12., 71.26 (2) (b)
8 13., 71.26 (2) (b) 14., 71.26 (2) (b) 15., 71.26 (3) (y), 71.34 (1g) (h), 71.34 (1g) (i),
9 71.34 (1g) (j), 71.34 (1g) (k), 71.34 (1g) (L), 71.34 (1g) (m), 71.34 (1g) (n), 71.34
10 (1g) (o), 71.365 (1m), 71.42 (2) (g), 71.42 (2) (h), 71.42 (2) (i), 71.42 (2) (j), 71.42
11 (2) (k), 71.42 (2) (L), 71.42 (2) (m), 71.42 (2) (n) and 71.45 (2) (a) 13.; and **to**
12 **create** 71.01 (6) (p), 71.22 (4) (p), 71.22 (4m) (n), 71.26 (2) (b) 16., 71.34 (1g) (p)

BILL

1 and 71.42 (2) (o) of the statutes; **relating to:** references to the Internal Revenue
2 Code for income and franchise tax purposes.

Analysis by the Legislative Reference Bureau

This bill adopts, for income tax and franchise tax purposes, the changes to the federal Internal Revenue Code made by Public Laws 106-200; 106-230; 106-554, excluding sections related to environmental remediation costs and corporate donations to computer technology; and 106-573.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 71.01 (6) (g) of the statutes is repealed.

4 **SECTION 2.** 71.01 (6) (h) of the statutes is amended to read:

5 71.01 (6) (h) For taxable years that begin after December 31, 1992, and before
6 January 1, 1994, for natural persons and fiduciaries, except fiduciaries of nuclear
7 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
8 Internal Revenue Code as amended to December 31, 1992, excluding sections 103,
9 104, and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections
10 13101 (a) and (c) 1, 13113, 13150, 13171, 13174, and 13203 of P.L. 103-66, P.L.
11 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L. 105-34, P.L.
12 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
13 106-554, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
14 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
15 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
16 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113,

BILL

1 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L. 104–188, excluding section 1311
2 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554,
3 excluding sections 162 and 165 of P.L. 106–554. The Internal Revenue Code applies
4 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
5 federal Internal Revenue Code enacted after December 31, 1992, do not apply to this
6 paragraph with respect to taxable years beginning after December 31, 1992, and
7 before January 1, 1994, except that changes to the Internal Revenue Code made by
8 P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L.
9 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162
10 and 165 of P.L. 106–554, and changes that indirectly affect the provisions applicable
11 to this subchapter made by P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding
12 section 1311 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
13 106–554 excluding sections 162 and 165 of P.L. 106–554, apply for Wisconsin
14 purposes at the same time as for federal purposes.

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

16 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before
17 January 1, 1995, for natural persons and fiduciaries, except fiduciaries of nuclear
18 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
19 Internal Revenue Code as amended to December 31, 1993, excluding sections 103,
20 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203
21 (d), and 13215 of P.L. 103–66 and as amended by P.L. 103–296, P.L. 103–337, P.L.
22 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
23 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
24 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
25 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,

BILL**SECTION 3**

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

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

23 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
24 January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear
25 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal

BILL

1 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
2 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
3 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–117, P.L. 104–188,
4 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
5 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
6 sections 162 and 165 of P.L. 106–554, and as indirectly affected by P.L. 99–514, P.L.
7 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
8 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and
9 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
10 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
11 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections
12 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34,
13 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165
14 of P.L. 106–554. The Internal Revenue Code applies for Wisconsin purposes at the
15 same time as for federal purposes. Amendments to the federal Internal Revenue
16 Code enacted after December 31, 1994, do not apply to this paragraph with respect
17 to taxable years beginning after December 31, 1994, and before January 1, 1996,
18 except that changes to the Internal Revenue Code made by P.L. 104–7, P.L. 104–117,
19 P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
20 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
21 106–554, excluding sections 162 and 165 of P.L. 106–554, and changes that indirectly
22 affect the provisions applicable to this subchapter made by P.L. 104–7, P.L. 104–117,
23 P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
24 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.

BILL

1 106-554, excluding sections 162 and 165 of P.L. 106-554, apply for Wisconsin
2 purposes at the same time as for federal purposes.

3 **SECTION 5.** 71.01 (6) (k) of the statutes is amended to read:

4 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before
5 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear
6 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
7 Internal Revenue Code as amended to December 31, 1995, excluding sections 103,
8 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
9 13203 (d) of P.L. 103-66, and as amended by P.L. 104-117, P.L. 104-188, excluding
10 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
11 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
12 106-554, excluding sections 162 and 165 of P.L. 106-554, and as indirectly affected
13 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,
14 P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding
15 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,
16 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
17 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,
18 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,
19 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
20 106-554, excluding sections 162 and 165 of P.L. 106-554. The Internal Revenue
21 Code applies for Wisconsin purposes at the same time as for federal purposes.
22 Amendments to the federal Internal Revenue Code enacted after
23 December 31, 1995, do not apply to this paragraph with respect to taxable years
24 beginning after December 31, 1995, and before January 1, 1997, except that
25 changes to the Internal Revenue Code made by P.L. 104-117, P.L. 104-188, excluding

BILL

1 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
2 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
3 106-554, excluding sections 162 and 165 of P.L. 106-554, and changes that indirectly
4 affect the provisions applicable to this subchapter made by P.L. 104-117, P.L.
5 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.
6 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277,
7 and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, apply for
8 Wisconsin purposes at the same time as for federal purposes.

9 **SECTION 6.** 71.01 (6) (L) of the statutes is amended to read:

10 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before
11 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear
12 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
13 Internal Revenue Code as amended to December 31, 1996, excluding sections 103,
14 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
15 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
16 104-188, and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277
17 and, P.L. 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
18 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
19 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
20 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
21 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
22 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
23 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
24 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
25 105-206, P.L. 105-277 and, P.L. 106-36, and P.L. 106-554, excluding sections 162

BILL**SECTION 6**

1 and 165 of P.L. 106-554. The Internal Revenue Code applies for Wisconsin purposes
2 at the same time as for federal purposes. Amendments to the federal Internal
3 Revenue Code enacted after December 31, 1996, do not apply to this paragraph with
4 respect to taxable years beginning after December 31, 1996, and before
5 January 1, 1998, except that changes to the Internal Revenue Code made by P.L.
6 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L. 106-36, and P.L. 106-554,
7 excluding sections 162 and 165 of P.L. 106-554, and changes that indirectly affect the
8 provisions applicable to this subchapter made by P.L. 105-33, P.L. 105-34, P.L.
9 105-206, P.L. 105-277 and, P.L. 106-36, and P.L. 106-554, excluding sections 162
10 and 165 of P.L. 106-554, apply for Wisconsin purposes at the same time as for federal
11 purposes.

12 **SECTION 7.** 71.01 (6) (m) of the statutes is amended to read:

13 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
14 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear
15 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
16 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
17 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
18 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
19 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36
20 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and
21 P.L. 106-573, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,
22 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508,
23 P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
24 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
25 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

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1 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
2 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
3 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,
4 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The
5 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
6 purposes. Amendments to the federal Internal Revenue Code enacted after
7 December 31, 1997, do not apply to this paragraph with respect to taxable years
8 beginning after December 31, 1997, and before January 1, 1999, except that
9 changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L.
10 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and
11 165 of P.L. 106-554, and P.L. 106-573 and changes that indirectly affect the
12 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.
13 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and
14 165 of P.L. 106-554, and P.L. 106-573 apply for Wisconsin purposes at the same time
15 as for federal purposes.

16 **SECTION 8.** 71.01 (6) (n) of the statutes is amended to read:

17 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
18 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
19 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
20 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
21 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
22 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
23 104-188, and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L.
24 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573, and as
25 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.

BILL**SECTION 8**

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

19 **SECTION 9.** 71.01 (6) (o) of the statutes is amended to read:

20 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
21 January 1, 2001, for natural persons and fiduciaries, except fiduciaries of nuclear
22 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
23 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
24 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
25 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

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

21 **SECTION 10.** 71.01 (6) (p) of the statutes is created to read:

22 71.01 (6) (p) For taxable years that begin after December 31, 2000, for natural
23 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
24 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
25 as amended to December 31, 2000, excluding sections 103, 104, and 110 of P.L.

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1 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
2 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
3 and sections 162 and 165 of P.L. 106-554, and as indirectly affected by P.L. 99-514,
4 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,
5 P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104,
6 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
7 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
8 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections
9 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
10 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
11 106-36, P.L. 106-170, P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding sections
12 162 and 165 of P.L. 106-554, and P.L. 106-573. The Internal Revenue Code applies
13 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
14 federal Internal Revenue Code enacted after December 31, 2000, do not apply to this
15 paragraph with respect to taxable years beginning after December 31, 2000.

16 **SECTION 11.** 71.01 (7r) of the statutes is amended to read:

17 71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization
18 or depreciation, "Internal Revenue Code" means either the federal Internal Revenue
19 Code as amended to December 31, 1999 2000, or the federal Internal Revenue Code
20 in effect for the taxable year for which the return is filed, except that property that,
21 under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year
22 1986 under the Internal Revenue Code as amended to December 31, 1980, shall
23 continue to be depreciated under the Internal Revenue Code as amended to
24 December 31, 1980.

25 **SECTION 12.** 71.22 (4) (g) of the statutes is repealed.

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1 **SECTION 13.** 71.22 (4) (h) of the statutes is amended to read:

2 71.22 (4) (h) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
3 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
4 December 31, 1992, and before January 1, 1994, means the federal Internal
5 Revenue Code as amended to December 31, 1992, excluding sections 103, 104, and
6 110 of P.L. 102–227, and as amended by P.L. 103–66, excluding sections 13101 (a) and
7 (c) 1, 13113, 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L. 103–465, P.L.
8 104–188, excluding section 1311 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L.
9 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and as
10 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
11 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
12 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
13 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
14 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
15 103–66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174, and
16 13203 of P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L.
17 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
18 sections 162 and 165 of P.L. 106–554. The Internal Revenue Code applies for
19 Wisconsin purposes at the same time as for federal purposes. Amendments to the
20 federal Internal Revenue Code enacted after December 31, 1992, do not apply to this
21 paragraph with respect to taxable years beginning after December 31, 1992, and
22 before January 1, 1994, except that changes to the Internal Revenue Code made by
23 P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L.
24 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162
25 and 165 of P.L. 106–554, and changes that indirectly affect the provisions applicable

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1 to this subchapter made by P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding
2 section 1311 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
3 106–554, excluding sections 162 and 165 of P.L. 106–554, apply for Wisconsin
4 purposes at the same time as for federal purposes.

5 **SECTION 14.** 71.22 (4) (i) of the statutes is amended to read:

6 71.22 (4) (i) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
7 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
8 December 31, 1993, and before January 1, 1995, means the federal Internal
9 Revenue Code as amended to December 31, 1993, excluding sections 103, 104, and
10 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and
11 13215 of P.L. 103–66, and as amended by P.L. 103–296, P.L. 103–337, P.L. 103–465,
12 P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311
13 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L.
14 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and as
15 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
16 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
17 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
18 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
19 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
20 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215
21 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding
22 section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L.
23 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
24 106–554, excluding sections 162 and 165 of P.L. 106–554. The Internal Revenue
25 Code applies for Wisconsin purposes at the same time as for federal purposes.

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1 Amendments to the federal Internal Revenue Code enacted after
2 December 31, 1993, do not apply to this paragraph with respect to taxable years
3 beginning after December 31, 1993, and before January 1, 1995, except that
4 changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L.
5 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
6 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
7 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
8 and changes that indirectly affect the provisions applicable to this subchapter made
9 by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.
10 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.
11 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
12 sections 162 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time
13 as for federal purposes.

14 **SECTION 15.** 71.22 (4) (j) of the statutes is amended to read:

15 71.22 (4) (j) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
16 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
17 December 31, 1994, and before January 1, 1996, means the federal Internal
18 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
19 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
20 of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding sections 1202,
21 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.
22 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
23 106–554, and as indirectly affected in the provisions applicable to this subchapter
24 by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d)
25 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.

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

20 **SECTION 16.** 71.22 (4) (k) of the statutes is amended to read:

21 71.22 (4) (k) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
22 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
23 December 31, 1995, and before January 1, 1997, means the federal Internal
24 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
25 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)

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1 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,
2 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,
3 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165
4 of P.L. 106–554, and as indirectly affected in the provisions applicable to this
5 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2)
6 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008
7 (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.
8 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
9 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
10 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
11 104–7, P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L.
12 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 and,
13 P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554. The
14 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
15 purposes. Amendments to the federal Internal Revenue Code enacted after
16 December 31, 1995, do not apply to this paragraph with respect to taxable years
17 beginning after December 31, 1995, and before January 1, 1997, except that
18 changes to the Internal Revenue Code made by P.L. 104–188, excluding sections
19 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
20 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
21 sections 162 and 165 of P.L. 106–554, and changes that indirectly affect the
22 provisions applicable to this subchapter made by P.L. 104–188, excluding sections
23 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
24 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding

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1 sections 162 and 165 of P.L. 106-554, apply for Wisconsin purposes at the same time
2 as for federal purposes.

3 **SECTION 17.** 71.22 (4) (L) of the statutes is amended to read:

4 71.22 (4) (L) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
5 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
6 December 31, 1996, and before January 1, 1998, means the federal Internal
7 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
8 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
9 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
10 and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L.
11 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and as
12 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
13 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
14 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
15 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
16 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
17 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
18 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
19 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
20 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and,
21 P.L. 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554. The
22 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
23 purposes. Amendments to the federal Internal Revenue Code enacted after
24 December 31, 1996, do not apply to this paragraph with respect to taxable years
25 beginning after December 31, 1996, and before January 1, 1998, except that

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1 changes to the Internal Revenue Code made by P.L. 105–33, P.L. 105–34, P.L.
2 105–206, P.L. 105–277 and, P.L. 106–36, and P.L. 106–554, excluding sections 162
3 and 165 of P.L. 106–554, and changes that indirectly affect the provisions applicable
4 to this subchapter made by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and,
5 P.L. 106–36, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, apply
6 for Wisconsin purposes at the same time as for federal purposes.

7 **SECTION 18.** 71.22 (4) (m) of the statutes is amended to read:

8 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
9 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
10 December 31, 1997, and before January 1, 1999, means the federal Internal
11 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and
12 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
13 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
14 and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.
15 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
16 106–573, and as indirectly affected in the provisions applicable to this subchapter
17 by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d)
18 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
19 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
20 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
21 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
22 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
23 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
24 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
25 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding

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1 sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The Internal Revenue Code
2 applies for Wisconsin purposes at the same time as for federal purposes.
3 Amendments to the federal Internal Revenue Code enacted after December 31, 1997,
4 do not apply to this paragraph with respect to taxable years beginning after
5 December 31, 1997, and before January 1, 1999, except that changes to the Internal
6 Revenue Code made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and,
7 P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
8 106-573 and changes that indirectly affect the provisions applicable to this
9 subchapter made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L.
10 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
11 106-573 apply for Wisconsin purposes at the same time as for federal purposes.

12 **SECTION 19.** 71.22 (4) (n) of the statutes is amended to read:

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

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1 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
2 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections
3 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.
4 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.
5 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and
6 165 of P.L. 106–554, and P.L. 106–573. The Internal Revenue Code applies for
7 Wisconsin purposes at the same time as for federal purposes. Amendments to the
8 federal Internal Revenue Code enacted after December 31, 1998, do not apply to this
9 paragraph with respect to taxable years beginning after December 31, 1998, and
10 before January 1, 2000, except that changes to the Internal Revenue Code made by
11 P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162
12 and 165 of P.L. 106–554, and P.L. 106–573 and changes that indirectly affect the
13 provisions applicable to this subchapter made by P.L. 106–36 and, P.L. 106–170, P.L.
14 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
15 106–573 apply for Wisconsin purposes at the same time as for federal purposes.

16 **SECTION 20.** 71.22 (4) (o) of the statutes is amended to read:

17 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
18 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
19 December 31, 1999, and before January 1, 2001, means the federal Internal Revenue
20 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
21 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66
22 and sections 1123 (h), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
23 amended by P.L. 106–200, P.L. 106–230, P.L. 106–554, excluding sections 162 and
24 165 of P.L. 106–554, and P.L. 106–573, and as indirectly affected in the provisions
25 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding

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1 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514
2 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
3 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
4 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
5 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
6 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
7 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
8 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170,
9 P.L. 106–200, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L.
10 106–554, and P.L. 106–573. The Internal Revenue Code applies for Wisconsin
11 purposes at the same time as for federal purposes. Amendments to the federal
12 Internal Revenue Code enacted after December 31, 1999, do not apply to this
13 paragraph with respect to taxable years beginning after December 31, 1999, and
14 before January 1, 2001, except that changes to the Internal Revenue Code made by
15 P.L. 106–200, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L.
16 106–554, and P.L. 106–573 and changes that indirectly affect the provisions
17 applicable to this subchapter made by P.L. 106–200, P.L. 106–230, P.L. 106–554,
18 excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573 apply for Wisconsin
19 purposes at the same time as for federal purposes.

20 **SECTION 21.** 71.22 (4) (p) of the statutes is created to read:

21 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
22 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after
23 December 31, 2000, means the federal Internal Revenue Code as amended to
24 December 31, 2000, excluding sections 103, 104, and 110 of P.L. 102–227, sections
25 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),

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1 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 106–519, and sections 162
2 and 165 of P.L. 106–554, and as indirectly affected in the provisions applicable to this
3 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2)
4 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008
5 (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.
6 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
7 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
8 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
9 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
10 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
11 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–200, P.L.
12 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
13 106–573. The Internal Revenue Code applies for Wisconsin purposes at the same
14 time as for federal purposes. Amendments to the federal Internal Revenue Code
15 enacted after December 31, 2000, do not apply to this paragraph with respect to
16 taxable years beginning after December 31, 2000.

17 **SECTION 22.** 71.22 (4m) (e) of the statutes is repealed.

18 **SECTION 23.** 71.22 (4m) (f) of the statutes is amended to read:

19 71.22 (4m) (f) For taxable years that begin after December 31, 1992, and before
20 January 1, 1994, “Internal Revenue Code”, for corporations that are subject to a tax
21 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
22 Revenue Code as amended to December 31, 1992, excluding sections 103, 104, and
23 110 of P.L. 102–227, and as amended by P.L. 103–66, excluding sections 13101 (a) and
24 (c) 1, 13113, 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L. 103–465, P.L.
25 104–188, excluding section 1311 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L.

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1 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and as
2 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
3 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
4 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
5 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113,
6 13150, 13171, 13174, and 13203 of P.L. 103-66, P.L. 103-465, P.L. 104-188,
7 excluding section 1311 of P.L. 104-188, P.L. 105-34, P.L. 105-206 and, P.L. 105-277,
8 and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554. The Internal
9 Revenue Code applies for Wisconsin purposes at the same time as for federal
10 purposes. Amendments to the Internal Revenue Code enacted after
11 December 31, 1992, do not apply to this paragraph with respect to taxable years
12 beginning after December 31, 1992, and before January 1, 1994, except that
13 changes to the Internal Revenue Code made by P.L. 103-66, P.L. 103-465, P.L.
14 104-188, excluding section 1311 of P.L. 104-188, P.L. 105-34, P.L. 105-206 and, P.L.
15 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and
16 changes that indirectly affect the provisions applicable to this subchapter made by
17 P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.
18 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
19 and 165 of P.L. 106-554, apply for Wisconsin purposes at the same time as for federal
20 purposes.

21 **SECTION 24.** 71.22 (4m) (g) of the statutes is amended to read:

22 71.22 (4m) (g) For taxable years that begin after December 31, 1993, and
23 before January 1, 1995, "Internal Revenue Code", for corporations that are subject
24 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
25 Internal Revenue Code as amended to December 31, 1993, excluding sections 103,

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

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1 sections 162 and 165 of P.L. 106-554, apply for Wisconsin purposes at the same time
2 as for federal purposes.

3 **SECTION 25.** 71.22 (4m) (h) of the statutes is amended to read:

4 71.22 (4m) (h) For taxable years that begin after December 31, 1994, and
5 before January 1, 1996, "Internal Revenue Code", for corporations that are subject
6 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
7 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
8 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
9 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-188, excluding
10 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
11 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
12 and 165 of P.L. 106-554, and as indirectly affected in the provisions applicable to this
13 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
14 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
15 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
16 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
17 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204,
18 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
19 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
20 106-554. The Internal Revenue Code applies for Wisconsin purposes at the same
21 time as for federal purposes. Amendments to the Internal Revenue Code enacted
22 after December 31, 1994, do not apply to this paragraph with respect to taxable years
23 beginning after December 31, 1994, and before January 1, 1996, except that
24 changes to the Internal Revenue Code made by P.L. 104-7, P.L. 104-188, excluding
25 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.

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

7 **SECTION 26.** 71.22 (4m) (i) of the statutes is amended to read:

8 71.22 (4m) (i) For taxable years that begin after December 31, 1995, and before
9 January 1, 1997, “Internal Revenue Code”, for corporations that are subject to a tax
10 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
11 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
12 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
13 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,
14 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,
15 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165
16 of P.L. 106–554, and as indirectly affected in the provisions applicable to this
17 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
18 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
19 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
20 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
21 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123, 1202,
22 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, PL. 105–33, P.L.
23 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162
24 and 165 of P.L. 106–554. The Internal Revenue Code applies for Wisconsin purposes
25 at the same time as for federal purposes. Amendments to the Internal Revenue Code

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1 enacted after December 31, 1995, do not apply to this paragraph with respect to
2 taxable years beginning after December 31, 1995, and before January 1, 1997,
3 except that changes to the Internal Revenue Code made by P.L. 104-188, excluding
4 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
5 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
6 106-554, excluding sections 162 and 165 of P.L. 106-554, and changes that indirectly
7 affect the provisions applicable to this subchapter made by P.L. 104-188, excluding
8 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
9 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
10 106-554, excluding sections 162 and 165 of P.L. 106-554, apply for Wisconsin
11 purposes at the same time as for federal purposes.

12 **SECTION 27.** 71.22 (4m) (j) of the statutes is amended to read:

13 71.22 (4m) (j) For taxable years that begin after December 31, 1996, and before
14 January 1, 1998, "Internal Revenue Code", for corporations that are subject to a tax
15 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
16 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
17 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
18 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188
19 and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L.
20 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and as
21 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
22 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
23 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
24 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
25 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

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1 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d)
2 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206,
3 P.L. 105-277 and, P.L. 106-36, and P.L. 106-554, excluding sections 162 and 165 of
4 P.L. 106-554. The Internal Revenue Code applies for Wisconsin purposes at the
5 same time as for federal purposes. Amendments to the Internal Revenue Code
6 enacted after December 31, 1996, do not apply to this paragraph with respect to
7 taxable years beginning after December 31, 1996, and before January 1, 1998,
8 except that changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34,
9 P.L. 105-206, P.L. 105-277 and, P.L. 106-36, and P.L. 106-554, excluding sections
10 162 and 165 of P.L. 106-554, and changes that indirectly affect provisions applicable
11 to this subchapter made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and,
12 P.L. 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, apply
13 for Wisconsin purposes at the same time as for federal purposes.

14 **SECTION 28.** 71.22 (4m) (k) of the statutes is amended to read:

15 71.22 (4m) (k) For taxable years that begin after December 31, 1997, and
16 before January 1, 1999, "Internal Revenue Code", for corporations that are subject
17 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
18 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
19 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
20 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
21 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36
22 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and
23 P.L. 106-573, and as indirectly affected in the provisions applicable to this
24 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
25 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,

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

18 **SECTION 29.** 71.22 (4m) (L) of the statutes is amended to read:

19 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and
20 before January 1, 2000, “Internal Revenue Code”, for corporations that are subject
21 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
22 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
23 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
24 (d) of P.L. 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
25 104–188, and as amended by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L.

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1 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573, and as
2 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
3 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
4 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
5 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
6 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
7 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
8 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
9 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-230,
10 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The
11 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
12 purposes. Amendments to the Internal Revenue Code enacted after December 31,
13 1998, do not apply to this paragraph with respect to taxable years beginning after
14 December 31, 1998, and before January 1, 2000, except that changes to the Internal
15 Revenue Code made by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-554,
16 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573 and changes that
17 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36
18 and, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
19 106-554, and P.L. 106-573 apply for Wisconsin purposes at the same time as for
20 federal purposes.

21 **SECTION 30.** 71.22 (4m) (m) of the statutes is amended to read:

22 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
23 before January 1, 2001, "Internal Revenue Code", for corporations that are subject
24 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
25 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,

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1 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
2 (d) of P.L. 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
3 104–188, and as amended by P.L. 106–200, P.L. 106–230, P.L. 106–554, excluding
4 sections 162 and 165 of P.L. 106–554, and P.L. 106–573, and as indirectly affected in
5 the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.
6 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
7 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
8 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
9 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.
10 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
12 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–200, P.L. 106–230,
13 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The
14 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
15 purposes. Amendments to the Internal Revenue Code enacted after December 31,
16 1999, do not apply to this paragraph with respect to taxable years beginning after
17 December 31, 1999, and before January 1, 2001, except that changes to the Internal
18 Revenue Code made by P.L. 106–200, P.L. 106–230, P.L. 106–554, excluding sections
19 162 and 165 of P.L. 106–554, and P.L. 106–573 and changes that indirectly affect the
20 provisions applicable to this subchapter made by P.L. 106–200, P.L. 106–230, P.L.
21 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573 apply for
22 Wisconsin purposes at the same time as for federal purposes.

23 **SECTION 31.** 71.22 (4m) (n) of the statutes is created to read:

24 71.22 (4m) (n) For taxable years that begin after December 31, 2000, “Internal
25 Revenue Code,” for corporations that are subject to a tax on unrelated business

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1 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
2 to December 31, 2000, excluding sections 103, 104, and 110 of P.L. 102-227, sections
3 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
4 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, and sections 162
5 and 165 of P.L. 106-554, and as indirectly affected in the provisions applicable to this
6 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
7 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
8 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
9 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
10 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
11 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
12 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
13 106-170, P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165
14 of P.L. 106-554, and P.L. 106-573. The Internal Revenue Code applies for Wisconsin
15 purposes at the same time as for federal purposes. Amendments to the Internal
16 Revenue Code enacted after December 31, 2000, do not apply to this paragraph with
17 respect to taxable years beginning after December 31, 2000.

18 **SECTION 32.** 71.26 (2) (b) 7. of the statutes is repealed.

19 **SECTION 33.** 71.26 (2) (b) 8. of the statutes is amended to read:

20 71.26 (2) (b) 8. For taxable years that begin after December 31, 1992, and
21 before January 1, 1994, for a corporation, conduit or common law trust which
22 qualifies as a regulated investment company, real estate mortgage investment
23 conduit or real estate investment trust under the Internal Revenue Code as amended
24 to December 31, 1992, excluding sections 103, 104, and 110 of P.L. 102-227, and as
25 amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1., 13113, 13150, 13171,

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1 13174, and 13203 of P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311
2 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554,
3 excluding sections 162 and 165 of P.L. 106–554, and as indirectly affected in the
4 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647,
5 P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
6 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
7 103–66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171, 13174, and
8 13203 of P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L.
9 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
10 sections 162 and 165 of P.L. 106–554, “net income” means the federal regulated
11 investment company taxable income, federal real estate mortgage investment
12 conduit taxable income or federal real estate investment trust taxable income of the
13 corporation, conduit or trust as determined under the Internal Revenue Code as
14 amended to December 31, 1992, excluding sections 103, 104, and 110 of P.L. 102–227,
15 and as amended by P.L. 103–66, excluding sections 13101 (a) and (c) 1, 13113, 13150,
16 13171, 13174, and 13203 of P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding
17 section 1311 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
18 106–554, excluding sections 162 and 165 of P.L. 106–554, and as indirectly affected
19 in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.
20 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
21 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
22 102–486, P.L. 103–66, excluding sections 13101 (a) and (c) 1., 13113, 13150, 13171,
23 13174, and 13203 of P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311
24 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554,
25 excluding sections 162 and 165 of P.L. 106–554, except that property that, under s.

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1 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983
2 to 1986 under the Internal Revenue Code as amended to December 31, 1980, shall
3 continue to be depreciated under the Internal Revenue Code as amended to
4 December 31, 1980, and except that the appropriate amount shall be added or
5 subtracted to reflect differences between the depreciation or adjusted basis for
6 federal income tax purposes and the depreciation or adjusted basis under this
7 chapter of any property disposed of during the taxable year. The Internal Revenue
8 Code as amended to December 31, 1992, excluding sections 103, 104, and 110 of P.L.
9 102-227, and as amended by P.L. 103-66, excluding sections 13101 (a) and (c) 1,
10 13113, 13150, 13171, 13174, and 13203 of P.L. 103-66, P.L. 103-465, P.L. 104-188,
11 excluding section 1311 of P.L. 104-188, P.L. 105-34, P.L. 105-206 and, P.L. 105-277,
12 and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and as indirectly
13 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
14 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
15 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
16 102-486, P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113, 13150, 13171,
17 13174, and 13203 of P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding section 1311
18 of P.L. 104-188, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554,
19 excluding sections 162 and 165 of P.L. 106-554, applies for Wisconsin purposes at the
20 same time as for federal purposes. Amendments to the Internal Revenue Code
21 enacted after December 31, 1992, do not apply to this subdivision with respect to
22 taxable years that begin after December 31, 1992, and before January 1, 1994,
23 except that changes to the Internal Revenue Code made by P.L. 103-66, P.L.
24 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L. 105-34, P.L.
25 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.

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1 106-554, and changes that indirectly affect the provisions applicable to this
2 subchapter made by P.L. 103-66, P.L. 103-465, P.L. 104-188, excluding section 1311
3 of P.L. 104-188, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554,
4 excluding sections 162 and 165 of P.L. 106-554, apply for Wisconsin purposes at the
5 same time as for federal purposes.

6 **SECTION 34.** 71.26 (2) (b) 9. of the statutes is amended to read:

7 71.26 (2) (b) 9. For taxable years that begin after December 31, 1993, and
8 before January 1, 1995, for a corporation, conduit or common law trust which
9 qualifies as a regulated investment company, real estate mortgage investment
10 conduit or real estate investment trust under the Internal Revenue Code as amended
11 to December 31, 1993, excluding sections 103, 104, and 110 of P.L. 102-227 and
12 sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103-66, and
13 as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding
14 section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.
15 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
16 106-554, excluding sections 162 and 165 of P.L. 106-554, and as indirectly affected
17 in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.
18 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
19 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
20 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203
21 (d), and 13215 of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7,
22 excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L.
23 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277,
24 and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, "net income"
25 means the federal regulated investment company taxable income, federal real estate

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1 mortgage investment conduit taxable income or federal real estate investment trust
2 taxable income of the corporation, conduit or trust as determined under the Internal
3 Revenue Code as amended to December 31, 1993, excluding sections 103, 104, and
4 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and
5 13215 of P.L. 103-66, and as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465,
6 P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311
7 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L.
8 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and as
9 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
10 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
11 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
12 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
13 13174, 13203 (d), and 13215 of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465,
14 P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311
15 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L.
16 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, except
17 that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be
18 depreciated for taxable years 1983 to 1986 under the Internal Revenue Code as
19 amended to December 31, 1980, shall continue to be depreciated under the Internal
20 Revenue Code as amended to December 31, 1980, and except that the appropriate
21 amount shall be added or subtracted to reflect differences between the depreciation
22 or adjusted basis for federal income tax purposes and the depreciation or adjusted
23 basis under this chapter of any property disposed of during the taxable year. The
24 Internal Revenue Code as amended to December 31, 1993, excluding sections 103,
25 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203

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

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1 and 165 of P.L. 106-554, apply for Wisconsin purposes at the same time as for federal
2 purposes.

3 **SECTION 35.** 71.26 (2) (b) 10. of the statutes is amended to read:

4 71.26 (2) (b) 10. For taxable years that begin after December 31, 1994, and
5 before January 1, 1996, for a corporation, conduit or common law trust which
6 qualifies as a regulated investment company, real estate mortgage investment
7 conduit or real estate investment trust under the Internal Revenue Code as amended
8 to December 31, 1994, excluding sections 103, 104, and 110 of P.L. 102-227 and
9 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and as
10 amended by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605
11 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L.
12 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and as
13 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
14 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
15 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
16 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
17 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
18 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188,
19 P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
20 106-554, excluding sections 162 and 165 of P.L. 106-554, “net income” means the
21 federal regulated investment company taxable income, federal real estate mortgage
22 investment conduit taxable income or federal real estate investment trust taxable
23 income of the corporation, conduit or trust as determined under the Internal
24 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
25 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)

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1 of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding sections 1202,
2 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.
3 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
4 106–554, and as indirectly affected in the provisions applicable to this subchapter
5 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,
6 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
7 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
8 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
9 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of
10 P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L.
11 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, except
12 that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be
13 depreciated for taxable years 1983 to 1986 under the Internal Revenue Code as
14 amended to December 31, 1980, shall continue to be depreciated under the Internal
15 Revenue Code as amended to December 31, 1980, and except that the appropriate
16 amount shall be added or subtracted to reflect differences between the depreciation
17 or adjusted basis for federal income tax purposes and the depreciation or adjusted
18 basis under this chapter of any property disposed of during the taxable year. The
19 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
20 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
21 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding
22 sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
23 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162
24 and 165 of P.L. 106–554, and as indirectly affected in the provisions applicable to this
25 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,