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KJF

1 jurisdiction that would be a violation of s. 940.19 (3), 1999 stats., or a violation of s.  
2 940.01, 940.02, 940.03, 940.05, 940.12, 940.19 (2), (3), (4), (5) or (6), 940.22 (2) or (3),  
3 940.225 (1), (2) or (3), 940.285 (2), 940.29, 940.295, 948.02 (1), 948.025 or 948.03 (2)  
4 (a) if committed in this state.

(D)

5 \*b2391/1.6\* SECTION 148n. 50.36 (3d) of the statutes is created to read:  
6 50.36 (3d) (a) A hospital shall develop and maintain a system under which the  
7 hospital may grant emergency staff privileges to a health care provider, as defined  
8 in s. 146.81 (1), to whom all of the following apply:

(E)

9 1. The health care provider seeks to provide care at the hospital during a period  
10 of a state of emergency related to public health declared by the governor under s.  
11 166.03 (1) (b) 1.

12 2. The health care provider does not have staff privileges at the hospital at the  
13 time that the state of emergency related to public health is declared by the governor  
14 under s. 166.03 (1) (b) 1.

15 3. The health care provider has staff privileges at another hospital.

16 (b) A hospital that grants emergency staff privileges under par. (a) has  
17 immunity from civil liability for acts or omissions by a health care provider who is  
18 granted emergency staff privileges under par. (a).

19 \*-4548/2.60\* \*-3266/P1.35\* SECTION 149. 51.15 (12) of the statutes is  
20 amended to read:

21 51.15 (12). PENALTY. Whoever signs a statement under sub. (4), (5) or (10)  
22 knowing the information contained therein to be false ~~may be fined not more than~~  
23 ~~\$5,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a  
24 Class H felony.

1           **\*b2613/1.1\* SECTION 149f.** 51.20 (13) (ct) 2m. of the statutes is amended to  
2 read:

3           51.20 (13) (ct) 2m. If the subject individual is before the court on a petition filed  
4 under a court order under s. 938.30 (5) (c) 1. and is found to have committed a  
5 violation, or to have solicited, conspired, or attempted to commit a violation, of s.  
6 940.22 (2), 940.225 (1), (2), or (3), 944.06, 948.02 (1) or (2), 948.025, 948.05, 948.055,  
7 948.06, 948.07, 948.075, 948.08, 948.095, 948.11 (2) (a) or (am), 948.12, 948.13, or  
8 948.30, or of s. 940.30 or 940.31 if the victim was a minor and the subject individual  
9 was not the victim's parent, the court shall require the individual to comply with the  
10 reporting requirements under s. 301.45 unless the court determines, after a hearing  
11 on a motion made by the individual, that the individual is not required to comply  
12 under s. 301.45 (1m).

13           **\*-4548/2.61\* \*-3266/P1.36\* SECTION 150.** 55.06 (11) (am) of the statutes is  
14 amended to read:

15           55.06 (11) (am) Whoever signs a statement under par. (a) knowing the  
16 information contained therein to be false ~~may be fined not more than \$5,000 or~~  
17 ~~imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H  
18 felony.

19           **\*b2772/1.1\* SECTION 150tg.** 62.13 (5) (i) of the statutes is amended to read:

20           62.13 (5) (i) Any person suspended, reduced, suspended and reduced, or  
21 removed by the board may appeal from the order of the board to the circuit court by  
22 serving written notice of the appeal on the secretary of the board within 10 days after  
23 the order is filed. Within 5 days after receiving written notice of the appeal, the board  
24 shall certify to the clerk of the circuit court the record of the proceedings, including  
25 all documents, testimony, and minutes. The action shall then be at issue and shall

1 have precedence over any other cause of a different nature pending in the court,  
2 which shall always be open to the trial thereof. The court shall upon application of  
3 the accused or of the board fix a date of trial, which shall not be later than 15 days  
4 after such application except by agreement. The trial shall be by the court and upon  
5 the return of the board, except that the court may require further return or the taking  
6 and return of further evidence by the board. The question to be determined by the  
7 court shall be: Upon the evidence is there just cause, as described under par. (em),  
8 to sustain the charges against the accused? No costs shall be allowed either party  
9 and the clerk's fees shall be paid by the city. If the order of the board is reversed, the  
10 accused shall be forthwith reinstated and entitled to pay as though in continuous  
11 service. If the order of the board is sustained, it shall be final and conclusive. This  
12 paragraph does not apply to any person who is suspended, reduced, suspended and  
13 reduced, or removed by the board or by a committee or person acting under this  
14 subsection in place of a board, and who is subject to the terms of a collective  
15 bargaining agreement entered into under subch. IV of ch. 111 that provides an  
16 alternative to the appeals procedure specified in this paragraph, unless the person  
17 chooses to appeal the order to circuit court. If the alternative to the appeals  
18 procedure includes a hearing, the hearing shall be open to the public with reasonable  
19 advance notice given by the employer. An accused person who chooses to appeal the  
20 decision of the board through a collectively bargained alternative to the appeals  
21 procedure specified in this paragraph is considered to have waived his or her right  
22 to circuit court review of the board decision.

23 **\*b3008/1.1\* SECTION 150c.** 59.692 (6m) of the statutes is amended to read:  
24 59.692 (6m) For an amendment to an ordinance enacted under this section that  
25 affects an activity that meets all of the requirements under s. 281.165 (2) or (3) (a),

1 the department may not proceed under sub. (6) or (7) (b) or (c), or otherwise review  
2 the amendment, to determine whether the ordinance, as amended, fails to meet the  
3 shoreland zoning standards.

4 **\*b3008/1.1\* SECTION 150m.** 62.231 (6m) of the statutes is amended to read:

5 62.231 **(6m)** CERTAIN AMENDMENTS TO ORDINANCES. For an amendment to an  
6 ordinance enacted under this section that affects an activity that meets all of the  
7 requirements under s. 281.165 (2) ~~or (3) (a)~~, the department of natural resources may  
8 not proceed under sub. (6), or otherwise review the amendment, to determine  
9 whether the ordinance, as amended, fails to meet reasonable minimum standards.

10 **\*-4585/2.1\* SECTION 151.** 66.0143 of the statutes is created to read:

11 **66.0143 Local appeals for exemption from state mandates. (1)**

12 DEFINITIONS. In this section:

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

14 (b) "State mandate" means a state law that requires a political subdivision to  
15 engage in an activity or provide a service, or to increase the level of its activities or  
16 services.

17 **(2) APPEALS FOR EXEMPTIONS.** (a) A political subdivision may file a request with  
18 the department of revenue for a waiver from a state mandate, except for a state  
19 mandate that is related to any of the following:

20 1. Health.

21 2. Safety.

22 (b) An administrative agency, or the department of revenue, may grant a  
23 political subdivision a waiver from a state mandate as provided in par. (c).

24 (c) The political subdivision shall specify in its request for a waiver its reason  
25 for requesting the waiver. Upon receipt of a request for a waiver, the department of

1 revenue shall forward the request to the administrative agency which is responsible  
2 for administrating the state mandate. The agency shall determine whether to grant  
3 the waiver and shall notify the political subdivision and the department of revenue  
4 of its decision in writing. If no agency is responsible for administrating the state  
5 mandate, the department of revenue shall determine whether to grant the waiver  
6 and shall notify the political subdivision of its decision in writing.

7 (3) DURATION OF WAIVERS. A waiver is effective for 4 years. The administrative  
8 agency may renew the waiver for additional 4–year periods. If a waiver is granted  
9 by the department of revenue, the department may renew the waiver under this  
10 subsection.

11 (4) EVALUATION. By July 1, 2004, the department of revenue shall submit a  
12 report to the governor, and to the appropriate standing committees of the legislature  
13 under s. 13.172 (3). The report shall specify the number of waivers requested under  
14 this section, a description of each waiver request, the reason given for each waiver  
15 request, and the financial effects on the political subdivision of each waiver that was  
16 granted.

17 \*b3055/2.1\* SECTION 151n. 66.0303 (3) of the statutes is renumbered 66.0303  
18 (3) (a) and amended to read:

19 66.0303 (3) (a) An Except as provided in par. (b), an agreement made under this  
20 section shall, prior to and as a condition precedent to taking effect, be submitted to  
21 the attorney general who shall determine whether the agreement is in proper form  
22 and compatible with the laws of this state. The attorney general shall approve any  
23 agreement submitted under this ~~subsection~~ paragraph unless the attorney general  
24 finds that it does not meet the conditions set forth in this section and details in  
25 writing addressed to the concerned municipal governing bodies the specific respects

1 in which the proposed agreement fails to meet the requirements of law. Failure to  
2 disapprove an agreement submitted under this ~~subsection~~ paragraph within 90 days  
3 of its submission constitutes approval. The attorney general, upon submission of an  
4 agreement, shall transmit a copy of the agreement to the governor who shall consult  
5 with any state department or agency affected by the agreement. The governor shall  
6 forward to the attorney general any comments the governor may have concerning the  
7 agreement.

8 **\*b3055/2.1\* SECTION 151nb.** 66.0303 (3) (b) of the statutes is created to read:

9 66.0303 (3) (b) An agreement under this section between a municipality of this  
10 state and a municipality of another state that relates to the receipt, furnishing, or  
11 joint exercise of fire fighting or emergency medical services need not be submitted  
12 to or approved by the attorney general before the agreement may take effect.

13 **\*b3098/2.1\* SECTION 151e.** 66.0218 of the statutes is created to read:

14 **66.0218 Direct annexation of certain town territory. (1) DEFINITIONS.**

15 In this section:

16 (a) “Legal description” has the meaning given in s. 66.0217 (1) (c).

17 (b) “Members–elect” has the meaning given in s. 59.001 (2m).

18 (c) “Municipality” means a city, village, or town.

19 (d) “Public services” includes police and fire protection; sewer and water  
20 treatment; stormwater treatment; building, health, and fire prevention inspections;  
21 planning; and public works services.

22 (e) “Scale map” has the meaning given in s. 66.0217 (1) (g).

23 **(2) CITY OR VILLAGE ORDINANCES.** (a) *Enactment.* Notwithstanding s. 66.0221,  
24 the governing body of a city or village may, by a two–thirds vote of its members–elect,

1 enact an ordinance to annex a contiguous town or contiguous town territory if all of  
2 the following apply:

3 1. The area of the territory to be annexed is less than 10 square miles and the  
4 territory is located in a county with a population of at least 425,000.

5 2. The annexing city or village is contiguous to more than 50% of the length of  
6 the boundary of the territory to be annexed.

7 3. The annexing city or village is capable of providing public services to the  
8 territory to be annexed at a level that at least equals the level of service that is being  
9 provided by the town.

10 4. The annexation of the territory will reduce any existing problems of  
11 duplicative public services being provided within the same area by more than one  
12 municipality.

13 5. The boundary of the territory to be annexed is contiguous to one or more cities  
14 or villages for at least 95% of its length, excluding areas that border on water, or on  
15 land whose condition prohibits development.

16 (b) *Requirements.* The annexation ordinance shall contain a legal description  
17 of the territory annexed and the name of the town from which the territory is  
18 annexed. Upon enactment of the ordinance under par. (a) the city or village clerk  
19 shall file with the secretary of state 8 certified copies of the ordinance, 8 copies of a  
20 scale map, and 8 copies of a plat which shows the boundaries of the city or village,  
21 including the annexed territory.

22 (c) *Secretary of state.* Not later than 10 days after receiving the ordinance, scale  
23 map, and plat, the secretary of state shall forward 2 copies of the ordinance, scale  
24 map, and plat to the department of transportation, one copy to the department of  
25 administration, one copy to the department of natural resources, one copy to the

1 department of revenue, one copy to the department of public instruction, and one  
2 copy to the clerk of the town from which the territory was annexed.

3 (d) *Action to contest annexation.* Section 66.0217 (11) applies to annexations  
4 under this section.

5 (3) EFFECTIVENESS OF ANNEXATION ORDINANCE. An ordinance enacted under sub.  
6 (2) takes effect on the first day of the 2nd month beginning after enactment.

7 (4) SUNSET. This section does not apply after December 31, 2003.

8

9 \*b2939/1.1\* SECTION 153s. 66.1113 (2) (a) of the statutes, as affected by 2001  
10 Wisconsin Act 16, is amended to read:

11 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds  
12 vote of the members of the governing body who are present when the vote is taken,  
13 may enact an ordinance or adopt a resolution declaring itself to be a premier resort  
14 area if, except as provided in ~~par.~~ pars. (e) and (f), at least 40% of the equalized  
15 assessed value of the taxable property within such political subdivision is used by  
16 tourism-related retailers.

17 \*b2939/1.1\* SECTION 153t. 66.1113 (2) (f) of the statutes is created to read:

18 66.1113 (2) (f) The city of Bayfield may enact an ordinance or adopt a resolution  
19 declaring itself to be a premier resort area under par. (a) even if less than 40% of the  
20 equalized assessed value of the taxable property within Bayfield is used by  
21 tourism-related retailers.

22 \*b3087/1.1\* SECTION 153d. 66.0903 (10) (a) of the statutes is amended to read:

23 66.0903 (10) (a) Each contractor, subcontractor, or contractor's or  
24 subcontractor's agent performing work on a project that is subject to this section  
25 shall keep full and accurate records clearly indicating the name and trade or



1 occupation of every person performing the work described in sub. (4) and an accurate  
2 record of the number of hours worked by each of those persons and the actual wages  
3 paid for the hours worked. If requested by any person, a contractor, subcontractor,  
4 or contractor's or subcontractor's agent performing work on a project that is subject  
5 to this section shall permit that person to inspect and copy any of those records to the  
6 same extent as if the record were maintained by the department, except that s. 19.36  
7 (3) does not limit the duty of a subcontractor or a contractor's or subcontractor's agent  
8 to permit inspection and copying of a record under this paragraph. Before permitting  
9 the inspection and copying of a record under this paragraph, a contractor,  
10 subcontractor, or contractor's or subcontractor's agent shall delete from the record  
11 any personally identifiable information, as defined in s. 19.62 (5), contained in the  
12 record about any person performing the work described in sub. (4) other than the  
13 trade or occupation of the person, the number of hours worked by the person, and the  
14 actual wages paid for those hours worked.

15 \*~~4548/2.62~~\* \*~~3266/P1.37~~\* **SECTION 154.** 66.1207 (1) (b) of the statutes is  
16 amended to read:

17 66.1207 (1) (b) Any person who secures or assists in securing dwelling  
18 accommodations under s. 66.1205 by intentionally making false representations in  
19 order to receive at least \$2,500 but not more than \$25,000 in financial assistance for  
20 which the person would not otherwise be entitled ~~shall be fined not more than~~  
21 ~~\$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class I felony.

22 \*~~4548/2.63~~\* \*~~3266/P1.38~~\* **SECTION 155.** 66.1207 (1) (c) of the statutes is  
23 amended to read:

24 66.1207 (1) (c) Any person who secures or assists in securing dwelling  
25 accommodations under s. 66.1205 by intentionally making false representations in

1 order to receive more than \$25,000 in financial assistance for which the person would  
2 not otherwise be entitled ~~shall be fined not more than \$10,000 or imprisoned for not~~  
3 ~~more than 7 years and 6 months or both~~ is guilty of a Class H felony.

4 \*~~4548/2.64~~\* \*~~3266/P1.39~~\* **SECTION 156.** 69.24 (1) (intro.) of the statutes is  
5 amended to read:

6 69.24 (1) (intro.) Any person who does any of the following ~~shall be fined not~~  
7 ~~more than \$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class  
8 I felony:

9 \***b3069/3.1**\* **SECTION 156b.** 70.32 (2) (c) 1. of the statutes is amended to read:

10 70.32 (2) (c) 1. “Agricultural land” means land, exclusive of buildings and  
11 improvements and the land necessary for their location and convenience, that is  
12 devoted primarily to agricultural use, as defined by rule, if the land is a farm, as  
13 defined in sub. (2s) (a) 2., and the owner or lessee of the land files the form under sub.  
14 (2s).

15 \***b3069/3.1**\* **SECTION 156d.** 70.32 (2) (c) 1m. of the statutes is created to read:

16 70.32 (2) (c) 1m. “Other,” as it relates to par. (a) 7., means buildings and  
17 improvements located on farms, as defined in sub. (2s) (a) 2.; including any residence  
18 for the farm operator’s spouse, children, parents, or grandparents; and the land  
19 necessary for the location and convenience of those building and improvements.

20 \***b3069/3.1**\* **SECTION 156e.** 70.32 (2s) of the statutes is created to read:

21 70.32 (2s) (a) In this subsection:

22 1. “Department” means the department of revenue.

23 2. “Farm” means a business engaged in activities included in the North  
24 American Industry Classification System, 1997 edition, published by the U.S. office  
25 of management and budget under any of the following classifications:

1           a. Classification 111–Crop production.

2           b. Classification 112–Animal production.

3           (b) Any person who owns or who is a lessee of land used as a farm shall file a  
4 form, as prescribed by the department, with the assessor of each taxation district in  
5 which land included in the farm is located no later than March 1 that certifies that  
6 the person is the owner or lessee of land used as a farm. The person shall identify  
7 on the form the land that is included in the farm. A person who has filed a form under  
8 this paragraph shall only file such a form in a subsequent year if in that subsequent  
9 year the person has acquired or leased additional land to be used as part of the farm.

10          (c) If the use of the person’s land has changed so that it may no longer be  
11 assessed as agricultural land under sub. (2r), the person who owns or who is the  
12 lessee of the land shall notify the assessor of the taxation district in which the  
13 person’s land is located, on a form prescribed by the department. If the use of the  
14 person’s land has changed so that it may no longer be assessed as agricultural land  
15 under sub. (2r) and the person who owns or who is the lessee of the land does not  
16 notify the assessor of the taxation district as provided under this paragraph, the  
17 taxation district shall treat the difference between the land’s value as agricultural  
18 land under sub. (2r) and the land’s value under the appropriate classification as  
19 provided under sub. (2) (a) as omitted property under s. 70.44 and collect from the  
20 owner of the land the penalty under s. 74.485.

21          (d) If a person who owns or who is a lessee of land used as a farm fails to timely  
22 file the form under par. (b), the land may be assessed as agricultural land if the  
23 person appeals the land’s classification to the board of review under s. 70.47 or files  
24 a claim under s. 74.35 with the taxation district and the board of review or the

1 taxation district determines that the land is agricultural land, as defined in sub. (2)  
2 (c) 1.

3 \*~~4548/2.65~~\* \*~~3266/P1.40~~\* **SECTION 157.** 70.47 (18) (a) of the statutes is  
4 amended to read:

5 70.47 (18) (a) Whoever with intent to injure or defraud alters, damages,  
6 removes or conceals any of the items specified under subs. (8) (f) and (17) ~~may be fined~~  
7 ~~not more than \$1,000 or imprisoned for not more than 3 years or both~~ is guilty of a  
8 Class I felony.

9 \*~~b2382/1.1~~\* **SECTION 157m.** 70.995 (8) (a) of the statutes is amended to read:

10 70.995 (8) (a) The secretary of revenue shall establish a state board of  
11 assessors, which shall be comprised of the members of the department of revenue  
12 whom the secretary designates. The state board of assessors shall investigate any  
13 objection filed under par. (c) or (d) if the fee under that paragraph is paid. The state  
14 board of assessors, after having made the investigation, shall notify the person  
15 assessed or the person's agent and the appropriate municipality of its determination  
16 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state  
17 board of assessors shall make its determination on or before April 1 of the year after  
18 the filing. If the determination results in a refund of property taxes paid, the state  
19 board of assessors shall include in the determination a finding of whether the refund  
20 is due to false or incomplete information supplied by the person assessed. The person  
21 assessed or the municipality having been notified of the determination of the state  
22 board of assessors shall be deemed to have accepted the determination unless the  
23 person or municipality files a petition for review with the clerk of the tax appeals  
24 commission as provided in s. 73.01 (5) and the rules of practice promulgated by the  
25 commission. If an assessment is reduced by the state board of assessors, the

1 municipality affected may file an appeal seeking review of the reduction, or may,  
2 within 30 days after the person assessed files a petition for review, file a  
3 cross–appeal, before the tax appeals commission even though the municipality did  
4 not file an objection to the assessment with the board. If the board does not overrule  
5 a change from assessment under this section to assessment under s. 70.32 (1), the  
6 affected municipality may file an appeal before the tax appeals commission. If an  
7 assessment is increased by the board, the person assessed may file an appeal seeking  
8 review of the increase, or may, within 30 days after the municipality files a petition  
9 for review, file a cross–appeal, before the commission even though the person did not  
10 file an objection to the assessment with the board.

11 **\*b2382/1.1\* SECTION 157n.** 70.995 (8) (b) 1. of the statutes, as affected by 2001  
12 Wisconsin Act 16, is amended to read:

13 70.995 (8) (b) 1. The department of revenue shall annually notify each  
14 manufacturer assessed under this section and the municipality in which the  
15 manufacturing property is located of the full value of all real and personal property  
16 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st  
17 class mail or electronic mail. In addition, the notice shall specify that objections to  
18 valuation, amount, or taxability must be filed with the state board of assessors  
19 within 60 days of issuance of the notice of assessment, that objections to a change  
20 from assessment under this section to assessment under s. 70.32 (1) must be filed  
21 within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be  
22 paid and that the objection is not filed until the fee is paid. A statement shall be  
23 attached to the assessment roll indicating that the notices required by this section  
24 have been mailed and failure to receive the notice does not affect the validity of the  
25 assessments, the resulting tax on real or personal property, the procedures of the tax

1 appeals commission or of the state board of assessors, or the enforcement of  
2 delinquent taxes by statutory means.

3 ~~\*-4575/3.1\*~~ **SECTION 158.** 71.01 (6) (g) of the statutes is repealed.

4 ~~\*-4575/3.2\*~~ **SECTION 159.** 71.01 (6) (h) of the statutes is repealed.

5 ~~\*-4575/3.3\*~~ **SECTION 160.** 71.01 (6) (i) of the statutes is amended to read:

6 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before  
7 January 1, 1995, for natural persons and fiduciaries, except fiduciaries of nuclear  
8 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
9 Internal Revenue Code as amended to December 31, 1993, excluding sections 103,  
10 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203  
11 (d), and 13215 of P.L. 103–66 and as amended by P.L. 103–296, P.L. 103–337, P.L.  
12 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding  
13 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206  
14 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
15 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,  
16 P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90,  
17 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.  
18 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203  
19 (d), and 13215 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7,  
20 excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L.  
21 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,  
22 and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554. The Internal  
23 Revenue Code applies for Wisconsin purposes at the same time as for federal  
24 purposes. Amendments to the federal Internal Revenue Code enacted after  
25 December 31, 1993, do not apply to this paragraph with respect to taxable years

1 beginning after December 31, 1993, and before January 1, 1995, except that  
2 changes to the Internal Revenue Code made 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 changes that indirectly affect the provisions applicable to this subchapter made  
7 by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding section 1 of P.L.  
8 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L. 104-191, P.L.  
9 104-193, 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, apply for Wisconsin purposes at the same time  
11 as for federal purposes.

12 \*~~4575/3.4~~\* **SECTION 161.** 71.01 (6) (j) of the statutes is amended to read:

13 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before  
14 January 1, 1996, 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, 1994, excluding sections 103,  
17 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and  
18 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-117, P.L. 104-188,  
19 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.  
20 104-193, 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 as indirectly affected 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.  
23 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and  
24 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
25 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.

1 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections  
2 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, 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. The Internal Revenue Code applies for Wisconsin purposes at the  
5 same time as for federal purposes. Amendments to the federal Internal Revenue  
6 Code enacted after December 31, 1994, do not apply to this paragraph with respect  
7 to taxable years beginning after December 31, 1994, and before January 1, 1996,  
8 except that changes to the Internal Revenue Code made by P.L. 104–7, P.L. 104–117,  
9 P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.  
10 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.  
11 106–554, excluding sections 162 and 165 of P.L. 106–554, and changes that indirectly  
12 affect the provisions applicable to this subchapter made by P.L. 104–7, P.L. 104–117,  
13 P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.  
14 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.  
15 106–554, excluding sections 162 and 165 of P.L. 106–554, apply for Wisconsin  
16 purposes at the same time as for federal purposes.

17 \*~~4575/3.5~~\* **SECTION 162.** 71.01 (6) (k) of the statutes is amended to read:

18 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before  
19 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear  
20 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
21 Internal Revenue Code as amended to December 31, 1995, excluding sections 103,  
22 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and  
23 13203 (d) of P.L. 103–66, and as amended by P.L. 104–117, P.L. 104–188, excluding  
24 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.  
25 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.



1 106-554, excluding sections 162 and 165 of P.L. 106-554, and as indirectly affected  
2 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,  
3 P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding  
4 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,  
5 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
6 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,  
7 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,  
8 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.  
9 106-554, excluding sections 162 and 165 of P.L. 106-554. The Internal Revenue  
10 Code applies for Wisconsin purposes at the same time as for federal purposes.  
11 Amendments to the federal Internal Revenue Code enacted after  
12 December 31, 1995, do not apply to this paragraph with respect to taxable years  
13 beginning after December 31, 1995, and before January 1, 1997, except that  
14 changes to the Internal Revenue Code made by P.L. 104-117, P.L. 104-188, excluding  
15 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.  
16 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.  
17 106-554, excluding sections 162 and 165 of P.L. 106-554, and changes that indirectly  
18 affect the provisions applicable to this subchapter made by P.L. 104-117, P.L.  
19 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 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 and, P.L. 105-277,  
21 and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, apply for  
22 Wisconsin purposes at the same time as for federal purposes.

23 \*~~4575/3.6~~\* **SECTION 163.** 71.01 (6) (L) of the statutes is amended to read:  
24 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before  
25 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear

1 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
2 Internal Revenue Code as amended to December 31, 1996, excluding sections 103,  
3 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
4 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
5 104-188, and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277  
6 and, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and  
7 P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected by P.L.  
8 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
9 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections  
10 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
11 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
12 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,  
13 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
14 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and,  
15 P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.  
16 107-16, excluding section 431 of P.L. 107-16. The Internal Revenue Code applies for  
17 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
18 federal Internal Revenue Code enacted after December 31, 1996, do not apply to this  
19 paragraph with respect to taxable years beginning after December 31, 1996, and  
20 before January 1, 1998, except that changes to the Internal Revenue Code made by  
21 P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L. 106-36, P.L. 106-554,  
22 excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section  
23 431 of P.L. 107-16, and changes that indirectly affect the provisions applicable to this  
24 subchapter made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L.  
25 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.

1 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the  
2 same time as for federal purposes.

3 \*~~4575/3.7~~\* SECTION 164. 71.01 (6) (m) of the statutes is amended to read:

4 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before  
5 January 1, 1999, 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, 1997, excluding sections 103,  
8 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
9 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
10 ~~104-188~~, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36  
11 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and  
12 P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected by P.L.  
13 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
14 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections  
15 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
16 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
17 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,  
18 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
19 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
20 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and  
21 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16. 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, 1997, do not apply to this paragraph with respect to taxable years  
25 beginning after December 31, 1997, and before January 1, 1999, except that

1 changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L.  
2 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and  
3 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, and  
4 changes that indirectly affect the provisions applicable to this subchapter made by  
5 P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L.  
6 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding  
7 section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time as for  
8 federal purposes.

9 \*~~4575/3.8~~\* SECTION 165. 71.01 (6) (n) of the statutes is amended to read:

10 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before  
11 January 1, 2000, 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, 1998, 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. 106-36 and, P.L. 106-170, P.L. 106-554, excluding  
17 sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L.  
18 107-16, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.  
19 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.  
20 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
21 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
22 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
23 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
24 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
25 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,

1 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16,  
2 excluding section 431 of P.L. 107-16. The Internal Revenue Code applies for  
3 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
4 federal Internal Revenue Code enacted after December 31, 1998, do not apply to this  
5 paragraph with respect to taxable years beginning after December 31, 1998, and  
6 before January 1, 2000, except that changes to the Internal Revenue Code made by  
7 P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L.  
8 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, and changes that  
9 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36  
10 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-554, excluding  
11 sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L.  
12 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

13 \***-4575/3.9\*** SECTION 166. 71.01 (6) (o) of the statutes is amended to read:

14 71.01 (6) (o) For taxable years that begin after December 31, 1999, for natural  
15 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
16 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code  
17 as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.  
18 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66  
19 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
20 amended by P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554 and P.L.  
21 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected by P.L.  
22 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
23 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections  
24 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
25 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.

1 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,  
2 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
3 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
4 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and  
5 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16. The  
6 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
7 purposes. Amendments to the federal Internal Revenue Code enacted after  
8 December 31, 1999, do not apply to this paragraph with respect to taxable years  
9 beginning after December 31, 1999, except that changes to the Internal Revenue  
10 Code made by P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.  
11 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly affect the  
12 provisions applicable to this subchapter made by P.L. 106-554 and P.L. 107-16,  
13 excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time  
14 as for federal purposes.

15 \*b2335/2.1\* **SECTION 169b.** 71.01 (7r) of the statutes is amended to read:

16 71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization  
17 or depreciation, "Internal Revenue Code" means either the federal Internal Revenue  
18 Code as amended to December 31, 1999, or the federal Internal Revenue Code in  
19 effect for the taxable year for which the return is filed 2000, except that property that,  
20 under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year  
21 1986 under the Internal Revenue Code as amended to December 31, 1980, shall  
22 continue to be depreciated under the Internal Revenue Code as amended to  
23 December 31, 1980.

24 \*b3118/2.9\* **SECTION 170j.** 71.07 (6s) of the statutes is created to read:

25 71.07 (6s) CAMPAIGN FUND TAX CREDIT. (a) *Definitions.* In this subsection:

1           1. “Claimant” means an individual who makes a designation.

2           2. “Designation” means an amount that may be designated under s. 71.10 (3)  
3 (am).

4           (b) *Filing claims.* Subject to the limitations and conditions provided in this  
5 subsection, a claimant may claim as a credit against the tax imposed under s. 71.02,  
6 up to the amount of those taxes, for the taxable year to which the income tax return  
7 relates, an amount equal to the claimant’s designation.

8           (c) *Limitations and conditions.* 1. No credit may be allowed under this  
9 subsection unless it is claimed within the time period under s. 71.75 (2).

10           2. If both spouses of a married couple meet the definition of claimant under par.  
11 (a) 1., each spouse may claim the credit under this subsection.

12           (d) *Administration.* Subsection (9e) (d), to the extent that it applies to the credit  
13 under that subsection, applies to the credit under this subsection.

14           **\*b3118/2.9\* SECTION 170L.** 71.08 (1) (intro.) of the statutes is amended to read:

15           71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married  
16 couple filing jointly, trust or estate under s. 71.02, not considering the credits under  
17 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6),  
18 (6s), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and  
19 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and subchs. VIII  
20 and IX and payments to other states under s. 71.07 (7), is less than the tax under this  
21 section, there is imposed on that natural person, married couple filing jointly, trust  
22 or estate, instead of the tax under s. 71.02, an alternative minimum tax computed  
23 as follows:

24           **\*b3118/2.9\* SECTION 170n.** 71.10 (3) (a) of the statutes is renumbered 71.10  
25 (3) (am) and amended to read:

1           71.10 (3) (am) Every individual, who is a full-year resident of this state, filing  
2 an income tax return who has would have a tax liability or is entitled to a tax refund  
3 before making a designation under this paragraph may designate \$1 the lesser of \$20  
4 or the individual's tax liability for transfer to the Wisconsin election campaign fund  
5 for the use of eligible candidates under s. 11.50. If the individuals filing a joint return  
6 would have a tax liability or are entitled to a tax refund before making a designation  
7 under this paragraph, each individual may make a designation of \$1 the lesser of \$20  
8 or one-half of the married couple's tax liability under this subsection. Each  
9 individual making a designation shall indicate whether the amount designated by  
10 that individual shall be placed in the general account for the use of all eligible  
11 candidates for state office, or in the account of an eligible political party whose name  
12 is certified to the secretary of revenue under s. 11.50 (14). If an individual does not  
13 indicate that the amount of his or her designation shall be placed in the account of  
14 a particular eligible political party, that amount shall be placed in the general  
15 account.

16           **\*b3118/2.9\* SECTION 170p.** 71.10 (3) (ac) of the statutes is created to read:

17           71.10 (3) (ac) In this subsection, "tax liability" means any amount of tax  
18 determined by an individual or by an individual and his or her spouse after he or she  
19 calculates the order of computation through s. 71.10 (4) (gu).

20           **\*b3118/2.9\* SECTION 170r.** 71.10 (3) (b) of the statutes is amended to read:

21           71.10 (3) (b) The secretary of revenue shall ~~provide a place for those~~ ensure that  
22 space for the designations under par. (am) is provided on the face of the individual  
23 income tax return and in a manner that is convenient to the individual filing the  
24 return. The secretary of revenue shall provide next to that the place on the return  
25 where designation under par. (am) is made a statement that a designation will not



1 increase tax liability, that the amount of a designation may be claimed as a credit  
2 under s. 71.07 (6s), and that by making a designation the individual is also claiming  
3 the credit. The department of revenue shall ensure that an individual may make the  
4 designation under par. (am) and claim the credit under s. 71.07 (6s) by marking only  
5 one box, which shall be on the face of the individual income tax return. The secretary  
6 of revenue shall also provide and highlight a place in the instructions that  
7 accompany the return for information submitted to the secretary by the elections  
8 board under s. 11.50 (2m) without cost to the board. Annually on August 15, the  
9 secretary of revenue shall certify to the elections board, the department of  
10 administration, and the state treasurer under s. 11.50 the total amount of  
11 designations made on returns processed by the department of revenue during the  
12 preceding fiscal year and the amount of designations made during that fiscal year  
13 for the general account and for the account of each eligible political party. If any  
14 individual designates an amount greater than the amount authorized under par.  
15 (am) or attempts to place any condition or restriction upon a designation not  
16 authorized under par. (am), that individual is deemed not to have made a designation  
17 on his or her tax return.

18 **\*b3118/2.9\* SECTION 170s.** 71.10 (3) (d) of the statutes is created to read:

19 71.10 (3) (d) If an individual's income tax return is prepared by a paid tax  
20 preparer and if the individual does not make a designation under par. (am), the tax  
21 preparer shall obtain from the individual his or her signature, on a form prepared  
22 by the department of revenue, acknowledging that he or she chooses not to make a  
23 designation under par. (am). The form shall contain information regarding the  
24 purposes of the designation. No penalty may be imposed on a paid tax preparer who  
25 fails to obtain from any individual the form that is required under this paragraph.

1           **\*b3118/2.9\* SECTION 170t.** 71.10 (4) (gw) of the statutes is created to read:

2           71.10 (4) (gw) 1. The addition of the campaign fund designation under sub. (3)  
3 (am).

4           2. The subtraction of the campaign fund tax credit under s. 71.07 (6s).

5           **\*b2450/1.1\* SECTION 170L.** 71.05 (6) (b) 32. (intro.) of the statutes, as created  
6 by 1999 Wisconsin Act 44, is amended to read:

7           71.05 (6) (b) 32. (intro.) An amount paid into a college savings account, as  
8 described in s. 14.64, if the beneficiary of the account either is the claimant or, is the  
9 claimant's child and the claimant's dependent who is claimed under section 151 (c)  
10 of the Internal Revenue Code; or is the claimant's grandchild; calculated as follows:

11           **\*b2450/1.1\* SECTION 170Lb.** 71.05 (6) (b) 32. a. of the statutes, as created by  
12 1999 Wisconsin Act 44, is amended to read:

13           71.05 (6) (b) 32. a. An amount equal to not more than \$3,000 per beneficiary  
14 by each contributor to an account for each year to which the claim relates, except that  
15 the total amount for which a deduction may be claimed under this subdivision and  
16 under subd. 33., per beneficiary by any claimant may not exceed \$3,000 each year.  
17 In the case of a married couple filing a joint return, the total deduction under this  
18 subdivision and under subdivision 33., per beneficiary by the married couple may not  
19 exceed \$3,000 each year.

20           **\*b2450/1.1\* SECTION 170Ld.** 71.05 (6) (b) 33. (intro.) of the statutes, as created  
21 by 1999 Wisconsin Act 44, is amended to read:

22           71.05 (6) (b) 33. (intro.) An amount paid into a college tuition and expenses  
23 program, as described in s. 14.63, if the beneficiary of the account either is the  
24 claimant or, is the claimant's child and the claimant's dependent who is claimed

1 under section 151 (c) of the Internal Revenue Code; or is the claimant's grandchild;  
2 calculated as follows:

3 **\*b2450/1.1\* SECTION 170Le.** 71.05 (6) (b) 33. a. of the statutes, as created by  
4 1999 Wisconsin Act 44, is amended to read:

5 71.05 (6) (b) 33. a. An amount equal to not more than \$3,000 per beneficiary  
6 by each contributor to an account for each year to which the claim relates, except that  
7 the total amount for which a deduction may be claimed under this subdivision and  
8 under subd. 32., per beneficiary by any claimant may not exceed \$3,000 each year.  
9 In the case of a married couple filing a joint return, the total deduction under this  
10 subdivision and under subdivision 32., per beneficiary by the married couple may not  
11 exceed \$3,000 each year.

12 **\*b3036/3.1\* SECTION 170q.** 71.10 (7) (c) of the statutes is created to read:

13 71.10 (7) (c) 1. For taxable years beginning after December 31, 2000, this state  
14 shall pay Minnesota interest on any reciprocity payment that is due under this  
15 subsection. Interest shall be calculated according to the Laws of Minnesota 2002  
16 Chapter 377, or at another rate and under another method of calculation that is  
17 agreed to by Minnesota and Wisconsin.

18 ~~**\*4575/3.14\* SECTION 171.** 71.22 (4) (g) of the statutes is repealed.~~

19 ~~**\*4575/3.15\* SECTION 172.** 71.22 (4) (h) of the statutes is repealed.~~

20 ~~**\*4575/3.16\* SECTION 173.** 71.22 (4) (i) of the statutes is amended to read:~~

21 71.22 (4) (i) 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, 1993, and before January 1, 1995, means the federal Internal  
24 Revenue Code as amended to December 31, 1993, excluding sections 103, 104, and  
25 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and

1 13215 of P.L. 103–66, and as amended by P.L. 103–296, P.L. 103–337, P.L. 103–465,  
2 P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311  
3 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L.  
4 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and as  
5 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.  
6 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821  
7 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.  
8 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,  
9 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.  
10 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215  
11 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding  
12 section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L.  
13 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.  
14 106–554, excluding sections 162 and 165 of P.L. 106–554. The Internal Revenue  
15 Code applies for Wisconsin purposes at the same time as for federal purposes.  
16 Amendments to the federal Internal Revenue Code enacted after  
17 December 31, 1993, do not apply to this paragraph with respect to taxable years  
18 beginning after December 31, 1993, and before January 1, 1995, except that  
19 changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L.  
20 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding  
21 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206  
22 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
23 and changes that indirectly affect the provisions applicable to this subchapter made  
24 by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.  
25 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.

1 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding  
2 sections 162 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time  
3 as for federal purposes.

4 \*~~4575/3.17~~\* SECTION 174. 71.22 (4) (j) of the statutes is amended to read:

5 71.22 (4) (j) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
6 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after  
7 December 31, 1994, and before January 1, 1996, means the federal Internal  
8 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and  
9 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)  
10 of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding sections 1202,  
11 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, 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 in the provisions applicable to this subchapter  
14 by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d)  
15 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.  
16 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.  
17 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.  
18 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
19 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.  
20 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.  
21 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.  
22 106–554, excluding sections 162 and 165 of P.L. 106–554. The Internal Revenue  
23 Code applies for Wisconsin purposes at the same time as for federal purposes.  
24 Amendments to the federal Internal Revenue Code enacted after  
25 December 31, 1994, do not apply to this paragraph with respect to taxable years

1 beginning after December 31, 1994, and before January 1, 1996, except that  
2 changes to the Internal Revenue Code made by P.L. 104-7, P.L. 104-188, excluding  
3 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
4 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162  
5 and 165 of P.L. 106-554, and changes that indirectly affect the provisions applicable  
6 to this subchapter made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204,  
7 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.  
8 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.  
9 106-554, apply for Wisconsin purposes at the same time as for federal purposes.

10 \***4575/3.18**\* **SECTION 175.** 71.22 (4) (k) of the statutes is amended to read:

11 71.22 (4) (k) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
12 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
13 December 31, 1995, and before January 1, 1997, means the federal Internal  
14 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and  
15 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)  
16 of P.L. 103-66, and as amended by P.L. 104-188, excluding sections 1123, 1202, 1204,  
17 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34,  
18 P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165  
19 of P.L. 106-554, and as indirectly affected in the provisions applicable to this  
20 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2)  
21 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008  
22 (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.  
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.

1 104-7, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L.  
2 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and,  
3 P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554. The  
4 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
5 purposes. Amendments to the federal Internal Revenue Code enacted after  
6 December 31, 1995, do not apply to this paragraph with respect to taxable years  
7 beginning after December 31, 1995, and before January 1, 1997, except that  
8 changes to the Internal Revenue Code made by P.L. 104-188, excluding sections  
9 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
10 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding  
11 sections 162 and 165 of P.L. 106-554, and changes that indirectly affect the  
12 provisions applicable to this subchapter made by P.L. 104-188, excluding sections  
13 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
14 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding  
15 sections 162 and 165 of P.L. 106-554, apply for Wisconsin purposes at the same time  
16 as for federal purposes.

17 \*~~4575/3.19~~\* SECTION 176. 71.22 (4) (L) of the statutes is amended to read:

18 71.22 (4) (L) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
19 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
20 December 31, 1996, and before January 1, 1998, means the federal Internal  
21 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and  
22 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
23 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,  
24 and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L.  
25 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.

1 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected in the  
2 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647  
3 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
4 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.  
5 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
6 110 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. 104-188, excluding sections 1123 (b), 1202  
9 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
10 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L. 106-36, P.L. 106-554,  
11 excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section  
12 431 of P.L. 107-16. The Internal Revenue Code applies for Wisconsin purposes at the  
13 same time as for federal purposes. Amendments to the federal Internal Revenue  
14 Code enacted after December 31, 1996, do not apply to this paragraph with respect  
15 to taxable years beginning after December 31, 1996, and before January 1, 1998,  
16 except that changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34,  
17 P.L. 105-206, P.L. 105-277 and, P.L. 106-36, P.L. 106-554, excluding sections 162  
18 and 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, and  
19 changes that indirectly affect the provisions applicable to this subchapter made by  
20 P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L. 106-36, P.L. 106-554,  
21 excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section  
22 431 of P.L. 107-16, apply for Wisconsin purposes at the same time as for federal  
23 purposes.

24 \***-4575/3.20\*** **SECTION 177.** 71.22 (4) (m) of the statutes is amended to read:



1           71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
2 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after  
3 December 31, 1997, and before January 1, 1999, means the federal Internal  
4 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and  
5 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
6 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,  
7 and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.  
8 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.  
9 107–16, excluding section 431 of P.L. 107–16, and as indirectly affected in the  
10 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647  
11 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
12 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.  
13 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and  
14 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections  
15 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.  
16 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202  
17 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
18 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.  
19 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.  
20 107–16, excluding section 431 of P.L. 107–16. The Internal Revenue Code applies for  
21 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
22 federal Internal Revenue Code enacted after December 31, 1997, do not apply to this  
23 paragraph with respect to taxable years beginning after December 31, 1997, and  
24 before January 1, 1999, except that changes to the Internal Revenue Code made by  
25 P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L.

1 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding  
2 section 431 of P.L. 107-16, and changes that indirectly affect the provisions  
3 applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
4 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L.  
5 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin  
6 purposes at the same time as for federal purposes.

7 \*~~4575/3.21~~\* SECTION 178. 71.22 (4) (n) of the statutes is amended to read:

8 71.22 (4) (n) 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, 1998, and before January 1, 2000, means the federal Internal  
11 Revenue Code as amended to December 31, 1998, 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. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections  
15 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16,  
16 and as indirectly affected in the provisions applicable to this subchapter by P.L.  
17 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812  
18 (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

check

1 sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L.  
2 107-16. The Internal Revenue Code applies for Wisconsin purposes at the same time  
3 as for federal purposes. Amendments to the federal Internal Revenue Code enacted  
4 after December 31, 1998, do not apply to this paragraph with respect to taxable years  
5 beginning after December 31, 1998, and before January 1, 2000, except that  
6 changes to the Internal Revenue Code made by P.L. 106-36 and, P.L. 106-170, P.L.  
7 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding  
8 section 431 of P.L. 107-16, and changes that indirectly affect the provisions  
9 applicable to this subchapter made by P.L. 106-36 and, P.L. 106-170, P.L. P.L.  
10 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding  
11 section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time as for  
12 federal purposes.

ccc

take one P.L. out

delete one comma

13 \*4575/3.22\* SECTION 179. 71.22 (4) (o) of the statutes is amended to read:

14 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
15 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
16 December 31, 1999, means the federal Internal Revenue Code as amended to  
17 December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
18 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123  
19 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L.  
20 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding  
21 and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected in  
22 the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.  
23 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823  
24 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.  
25 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections

1 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
2 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
3 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
4 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
5 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
6 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L.  
7 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16. 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, 1999, do not apply to this paragraph with respect to taxable years  
11 beginning after December 31, 1999, except that changes to the Internal Revenue  
12 Code made by P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.  
13 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly affect the  
14 provisions applicable to this subchapter made by P.L. 106-554, excluding sections  
15 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16,  
16 apply for Wisconsin purposes at the same time as for federal purposes.

17  
18 \*~~4575/3.25~~\* SECTION 182. 71.22 (4m) (e) of the statutes is repealed.

19 \*~~4575/3.26~~\* SECTION 183. 71.22 (4m) (f) of the statutes is repealed.

20 \*~~4575/3.27~~\* SECTION 184. 71.22 (4m) (g) of the statutes is amended to read:

21 71.22 (4m) (g) For taxable years that begin after December 31, 1993, and  
22 before January 1, 1995, "Internal Revenue Code", for corporations that are subject  
23 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
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

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 The Internal Revenue Code applies for Wisconsin purposes at the same time as for  
14 federal purposes. Amendments to the Internal Revenue Code enacted after  
15 December 31, 1993, do not apply to this paragraph with respect to taxable years  
16 beginning after December 31, 1993, and before January 1, 1995, except that  
17 changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L.  
18 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding  
19 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206  
20 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
21 and changes that indirectly affect the provisions applicable to this subchapter made  
22 by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.  
23 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.  
24 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding

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

3 \*~~4575/3.28~~\* **SECTION 185.** 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.

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 \*~~4575/3.29~~\* **SECTION 186.** 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, P.L. 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

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 \***4575/3.30**\* **SECTION 187.** 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, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.  
21 107–16, excluding section 431 of P.L. 107–16, and as indirectly affected in the  
22 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647,  
23 P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,  
24 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.  
25 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.



1 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,  
2 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, P.L.  
3 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and,  
4 P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.  
5 107–16, excluding section 431 of P.L. 107–16. The Internal Revenue Code applies for  
6 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
7 Internal Revenue Code enacted after December 31, 1996, do not apply to this  
8 paragraph with respect to taxable years beginning after December 31, 1996, and  
9 before January 1, 1998, except that changes to the Internal Revenue Code made by  
10 P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L. 106–36, P.L. 106–554,  
11 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section  
12 431 of P.L. 107–16, and changes that indirectly affect provisions applicable to this  
13 subchapter made by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L.  
14 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.  
15 107–16, excluding section 431 of P.L. 107–16, apply for Wisconsin purposes at the  
16 same time as for federal purposes.

17 \*~~4575/3.31~~\* SECTION 188. 71.22 (4m) (k) of the statutes is amended to read:  
18 71.22 (4m) (k) For taxable years that begin after December 31, 1997, and  
19 before January 1, 1999, “Internal Revenue Code”, for corporations that are subject  
20 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
21 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,  
22 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
23 (d) of P.L. 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
24 104–188, and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36  
25 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and

1 P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected in the  
2 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
3 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
4 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
5 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
6 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
7 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
8 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
9 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and  
10 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16. 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 1997, do not apply to this paragraph with respect to taxable years beginning after  
14 December 31, 1997, and before January 1, 1999, except that changes to the Internal  
15 Revenue Code made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and,  
16 P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.  
17 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly affect the  
18 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.  
19 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and  
20 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, apply for  
21 Wisconsin purposes at the same time as for federal purposes.

22 \***4575/3.32\*** **SECTION 189.** 71.22 (4m) (L) of the statutes is amended to read:  
23 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and  
24 before January 1, 2000, "Internal Revenue Code", for corporations that are subject  
25 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal

1 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,  
2 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
3 (d) of P.L. 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
4 104–188, and as amended by P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding  
5 sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L.  
6 107–16, and as indirectly affected in the provisions applicable to this subchapter by  
7 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,  
8 P.L. 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, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
11 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
12 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.  
13 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170,  
14 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16,  
15 excluding section 431 of P.L. 107–16. The Internal Revenue Code applies for  
16 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
17 Internal Revenue Code enacted after December 31, 1998, do not apply to this  
18 paragraph with respect to taxable years beginning after December 31, 1998, and  
19 before January 1, 2000, except that changes to the Internal Revenue Code made by  
20 P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L.  
21 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, and changes that  
22 indirectly affect the provisions applicable to this subchapter made by P.L. 106–36  
23 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and  
24 P.L. 107–16, excluding section 431 of P.L. 107–16, apply for Wisconsin purposes at  
25 the same time as for federal purposes.