

1 948.025, 948.03 (2), 948.05, 948.055, 948.06, 948.07, 948.08, 948.11 (2) (a) or (am),
2 948.12, 948.13, 948.21 (1) or 948.30 if committed in this state.

3 ***-4548/2.36* *-0590/P5.5* SECTION 112.** 48.685 (5) (bm) 2. of the statutes is
4 amended to read:

5 48.685 (5) (bm) 2. A violation of s. 940.19 (3), 1999 stats., or of s. 940.19 (2), (3),
6 (4), (5) or (6) or 940.20 (1) or (1m), if the victim is the spouse of the person.

7 ***-4548/2.37* *-0590/P5.6* SECTION 113.** 48.685 (5) (bm) 3. of the statutes is
8 amended to read:

9 48.685 (5) (bm) 3. A violation of s. 943.23 (1m) or (1r), 1999 stats., or of s. 940.01,
10 940.02, 940.03, 940.05, 940.06, 940.21, 940.225 (1), (2) or (3), 940.23, 940.305, 940.31,
11 941.20 (2) or (3), 941.21, 943.10 (2), 943.23 (1g), ~~(1m) or (1r)~~ or 943.32 (2).

12 ***b3034/1.4* SECTION 113x.** 48.685 (5) (bm) 4. of the statutes is amended to
13 read:

14 48.685 (5) (bm) 4. A violation of s. 125.075 (1), 125.085 (3) (a) 2., 125.105 (2) (b),
15 125.66 (3), 125.68 (12), 940.09, 940.19 (2), (3), (4), (5), or (6), 940.20, 940.203, 940.205
16 or, 940.207, or 940.25, a violation of s. 346.63 (1), (2), (5), or (6) that is a felony under
17 s. 346.65 (2) (e) or (f), (2j) (d), or (3m), or an offense under ch. 961 that is a felony, if
18 committed not more than 5 years before the date of the investigation under sub. (2)
19 (am).

20 ***b3034/1.4* SECTION 114b.** 48.685 (5) (bm) 4. of the statutes, as affected by
21 2001 Wisconsin Act (this act), is amended to read:

22 48.685 (5) (bm) 4. A violation of s. 940.19 (3), 1999 stats., or of s. 125.075 (1),
23 125.085 (3) (a) 2., 125.105 (2) (b), 125.66 (3), 125.68 (12), 940.09, 940.19 (2), ~~(3)~~, (4),
24 (5), or (6), 940.20, 940.203, 940.205, 940.207, or 940.025, a violation of s. 346.63 (1),
25 (2), (5), or (6) that is a felony under s. 346.65 (2) (e) or (f), (2j) (d) or (3m), or an offense

1 under ch. 961 that is a felony, if committed not more than 5 years before the date of
2 the investigation under sub. (2) (am).

3 ***b3034/1.4* SECTION 114g.** 48.78 (2) (a) of the statutes is amended to read:

4 48.78 (2) (a) No agency may make available for inspection or disclose the
5 contents of any record kept or information received about an individual in its care
6 or legal custody, except as provided under s. 48.371, 48.38 (5) (b) or (d) or (5m) (d),
7 48.432, 48.433, 48.93, 48.981 (7), 938.51, or 938.78 or by order of the court.

8 ***b3034/1.4* SECTION 114m.** 48.977 (2) (f) of the statutes, as affected by 2001
9 Wisconsin Act 2, is amended to read:

10 48.977 (2) (f) That the agency primarily responsible for providing services to
11 the child under a court order has made reasonable efforts to make it possible for the
12 child to return to his or her home, while assuring that the child's health and safety
13 are the paramount concerns, but that reunification of the child with the child's
14 parent or parents is unlikely or contrary to the best interests of the child and that
15 further reunification efforts are unlikely to be made or are contrary to the best
16 interests of the child, except that the court ~~need not~~ is not required to find that the
17 agency has made those reasonable efforts with respect to a parent of the child if any
18 of the circumstances specified in s. 48.355 (2d) (b) 1., 2., 3., 4., or 5. apply to 5. applies
19 to that parent. The court shall make the findings specified in this paragraph on a
20 case-by-case basis based on circumstances specific to the child and shall document
21 or reference the specific information on which those findings are based in the
22 guardianship order. A guardianship order that merely references this paragraph
23 without documenting or referencing that specific information in the order or an
24 amended guardianship order that retroactively corrects an earlier guardianship

1 order that does not comply with this paragraph is not sufficient to comply with this
2 paragraph.

3 *~~4548/2.39~~* *~~3266/P1.23~~* **SECTION 115.** 49.141 (7) (a) of the statutes is
4 amended to read:

5 49.141 (7) (a) A person who is convicted of violating sub. (6) in connection with
6 the furnishing by that person of items or services for which payment is or may be
7 made under Wisconsin works ~~may be fined not more than \$25,000 or imprisoned for~~
8 ~~not more than 7 years and 6 months or both~~ is guilty of a Class H felony.

9 *~~4548/2.40~~* *~~3266/P1.24~~* **SECTION 116.** 49.141 (7) (b) of the statutes is
10 amended to read:

11 49.141 (7) (b) A person, other than a person under par. (a), who is convicted of
12 violating sub. (6) may be fined not more than \$10,000 or imprisoned for not more than
13 ~~2 years 9 months~~ or both.

14 *~~4548/2.41~~* *~~3266/P1.25~~* **SECTION 117.** 49.141 (9) (a) of the statutes is
15 amended to read:

16 49.141 (9) (a) Whoever solicits or receives any remuneration in cash or in-kind,
17 in return for referring an individual to a person for the furnishing or arranging for
18 the furnishing of any item or service for which payment may be made in whole or in
19 part under Wisconsin works, or in return for purchasing, leasing, ordering, or
20 arranging for or recommending purchasing, leasing, or ordering any good, facility,
21 service, or item for which payment may be made in whole or in part under Wisconsin
22 works, is guilty of a Class H felony, except that, notwithstanding the maximum fine
23 specified in s. 939.50 (3) (h), the person may be fined not more than \$25,000 ~~or~~
24 ~~imprisoned for not more than 7 years and 6 months or both.~~

1 *~~4548/2.42~~* *~~3266/P1.26~~* **SECTION 118.** 49.141 (9) (b) of the statutes is
2 amended to read:

3 49.141 (9) (b) Whoever offers or pays any remuneration in cash or in-kind to
4 any person to induce the person to refer an individual to a person for the furnishing
5 or arranging for the furnishing of any item or service for which payment may be made
6 in whole or in part under Wisconsin works, or to purchase, lease, order, or arrange
7 for or recommend purchasing, leasing, or ordering any good, facility, service or item
8 for which payment may be made in whole or in part under any provision of Wisconsin
9 works, is guilty of a Class H felony, except that, notwithstanding the maximum fine
10 specified in s. 939.50 (3) (h), the person may be fined not more than \$25,000 or
11 ~~imprisoned for not more than 7 years and 6 months or both.~~

12 *~~4548/2.43~~* *~~3266/P1.27~~* **SECTION 119.** 49.141 (10) (b) of the statutes is
13 amended to read:

14 49.141 (10) (b) A person who violates this subsection is guilty of a Class H
15 felony, except that, notwithstanding the maximum fine specified in s. 939.50 (3) (h),
16 the person may be fined not more than \$25,000 or ~~imprisoned for not more than 7~~
17 ~~years and 6 months or both.~~

18 ***b3088/2.1*** **SECTION 119g.** 49.152 (title) of the statutes is renumbered 49.16
19 (title).

20 ***b3088/2.1*** **SECTION 119gd.** 49.152 (1) of the statutes is renumbered 49.16 (1).

21 ***b3088/2.1*** **SECTION 119gh.** 49.152 (2) of the statutes is renumbered 49.16 (2).

22 ***b3088/2.1*** **SECTION 119gi.** 49.152 (3) (title) of the statutes is renumbered
23 49.16 (3) (title).

24 ***b3088/2.1*** **SECTION 119gj.** 49.152 (3) (a) of the statutes is renumbered 49.16
25 (3) (a) and amended to read:

1 49.16 (3) (a) If, following review under sub. (2), the Wisconsin works agency or
2 the department determines that an individual, ~~whose application for a Wisconsin~~
3 ~~works employment position was denied based on eligibility, was in fact eligible, or~~
4 ~~that the individual~~ was placed in an inappropriate Wisconsin works employment
5 position, the Wisconsin works agency shall place the individual in the first available
6 Wisconsin works employment position that is appropriate for that individual, as
7 determined by the Wisconsin works agency or the department. An individual who
8 is placed in a Wisconsin works employment position under this paragraph is eligible
9 for the benefit for that position under s. 49.148 beginning on the date on which the
10 individual begins participation under s. 49.147.

11 ***b3088/2.1* SECTION 119gk.** 49.152 (3) (b) of the statutes is renumbered 49.16
12 (3) (b) and amended to read:

13 49.16 (3) (b) If, following review under sub. (2), the Wisconsin works agency or
14 the department determines that an individual's application was not acted upon with
15 reasonable promptness or was improperly denied in whole or in part or that a
16 participant's benefit was improperly modified or canceled, or was calculated
17 incorrectly, the Wisconsin works agency shall restore the benefit to the level
18 determined to be appropriate by the Wisconsin works agency or by the department
19 grant the appropriate benefit, retroactive to the date on which the individual's
20 application was first not acted upon with reasonable promptness or improperly
21 denied in whole or in part or the individual's benefit was first improperly modified
22 or canceled or incorrectly calculated.

23 ***b2909/2.1* SECTION 119k.** 49.175 (1) (z) of the statutes, as affected by 2001
24 Wisconsin Act 16, is amended to read:

1 49.175 (1) (z) *Community youth grant.* For a competitive grant program
2 administered by the department to fund programs that improve social, academic and
3 employment skills of youth who are eligible to receive temporary assistance for needy
4 families under 42 USC 601 et seq., ~~\$7,579,700~~ \$7,829,700 in fiscal year 2001–02 and
5 ~~\$50,000~~ \$300,000 fiscal year 2002–03.

6 ***b2355/2.1* SECTION 119m.** 49.175 (1) (zh) 2. of the statutes, as affected by
7 2001 Wisconsin Act 16, is amended to read:

8 49.175 (1) (zh) 2. ‘Taxable years 1999 and thereafter.’ For the transfer of
9 moneys from the appropriation account under s. 20.445 (3) (md) to the appropriation
10 account under s. 20.835 (2) (kf) for the earned income tax credit, \$51,244,500 in fiscal
11 year 2001–02 and ~~\$52,200,000~~ \$55,160,000 in fiscal year 2002–03.

12 ***b3088/2.2* SECTION 119r.** 49.195 (3) of the statutes, as affected by 2001
13 Wisconsin Act 16, is amended to read:

14 49.195 (3) A county, tribal governing body, Wisconsin works agency or the
15 department shall determine whether an overpayment has been made under s. 49.19,
16 49.148, 49.155 or 49.157 and, if so, the amount of the overpayment. The county, tribal
17 governing body, Wisconsin works agency or department shall provide notice of the
18 overpayment to the liable person. The department shall give that person an
19 opportunity for a review following the procedure specified under s. ~~49.152~~ 49.16, if
20 the person received the overpayment under s. 49.141 to 49.161, and for a hearing
21 under ch. 227. Notwithstanding s. 49.96, the department shall promptly recover all
22 overpayments made under s. 49.19, 49.148, 49.155 or 49.157 that have not already
23 been received under s. 49.161 or 49.19 (17) and shall promulgate rules establishing
24 policies and procedures to administer this subsection. The rules shall include
25 notification procedures similar to those established for child support collections.

1 *~~4548/2.44~~* **SECTION 120.** 49.195 (3n) (k) of the statutes is amended to read:

2 49.195 (3n) (k) Any person who removes, deposits or conceals or aids in
3 removing, depositing or concealing any property upon which a levy is authorized
4 under this subsection with intent to evade or defeat the assessment or collection of
5 any debt ~~may be fined not more than \$5,000 or imprisoned for not more than 4 years~~
6 ~~and 6 months or both, is guilty of a Class H felony and shall be liable to the state for~~
7 assessed the costs of prosecution.

8 *~~4548/2.45~~* **SECTION 121.** 49.195 (3n) (r) of the statutes is amended to read:

9 49.195 (3n) (r) No employer may discharge or otherwise discriminate with
10 respect to the terms and conditions of employment against any employee by reason
11 of the fact that his or her earnings have been subject to levy for any one levy or
12 because of compliance with any provision of this subsection. Any person who violates
13 this paragraph ~~may be fined not more than \$1,000 or imprisoned for not more than~~
14 ~~2 years or both is guilty of a Class I felony.~~

15 ***b3088/2.3*** **SECTION 121k.** 49.26 (1) (h) 1. as. of the statutes is amended to
16 read:

17 49.26 (1) (h) 1. as. The individual has failed to request a hearing or has failed
18 to show good cause for not cooperating with case management efforts in a hearing.
19 The hearing shall be requested and held under s. ~~49.152~~ 49.16. The department shall
20 determine by rule the criteria for good cause.

21 ***b2863/1.2*** **SECTION 121pb.** 49.45 (2) (a) 9. of the statutes is amended to read:

22 49.45 (2) (a) 9. Periodically set forth conditions of participation and
23 reimbursement ~~in a contract with provider for contracts with providers~~ of service
24 under this section. The department shall promulgate rules that specify criteria for
25 and required procedures for submittal of appropriate claims for reimbursement.

1 ***b2863/1.2* SECTION 121pc.** 49.45 (2) (a) 10. a. of the statutes, as affected by
2 2001 Wisconsin Act 16, is renumbered 49.45 (2) (a) 10. and amended to read:

3 49.45 (2) (a) 10. After reasonable notice and opportunity for a hearing
4 conducted as a class 2 proceeding under ch. 227, recover money improperly or
5 erroneously paid or overpayments to a provider by offsetting or adjusting amounts
6 owed the provider under the program, crediting against a provider's future claims
7 for reimbursement for other services or items furnished by the provider under the
8 program, or requiring the provider to make direct payment to the department or its
9 fiscal intermediary.

10 ***b2863/1.2* SECTION 121pd.** 49.45 (2) (a) 10. b. of the statutes, as created by
11 2001 Wisconsin Act 16, is repealed.

12 ***b2863/1.2* SECTION 121pe.** 49.45 (2) (a) 10. c. of the statutes, as created by
13 2001 Wisconsin Act 16, is repealed.

14 ***b2863/1.2* SECTION 121pf.** 49.45 (2) (a) 11. a. of the statutes, as affected by
15 2001 Wisconsin Act 16, is renumbered 49.45 (2) (a) 11. and amended to read:

16 49.45 (2) (a) 11. Establish criteria for the certification of eligible providers of
17 medical assistance and, except as provided in ~~par. (b) 6m. and s. 49.48, and subject~~
18 ~~to par. (b) 7. and 8.,~~ certify providers who meet the criteria.

19 ***b2863/1.2* SECTION 121pg.** 49.45 (2) (a) 11. b. of the statutes, as created by
20 2001 Wisconsin Act 16, is repealed.

21 ***b2863/1.2* SECTION 121ph.** 49.45 (2) (a) 12. a. of the statutes, as affected by
22 2001 Wisconsin Act 16, is renumbered 49.45 (2) (a) 12. and amended to read:

23 49.45 (2) (a) 12. Decertify or suspend under this subdivision a provider from
24 ~~or restrict a provider's participation in~~ the medical assistance program, if after
25 giving reasonable notice and opportunity for hearing the department finds that the

1 provider has violated a federal statute or regulation or a state statute or
2 administrative rule and the violation is by statute, regulation, or rule grounds for
3 decertification or ~~restriction. The department shall suspend the provider pending~~
4 ~~the hearing under this subdivision if the department includes in its decertification~~
5 ~~notice findings that the provider's continued participation in the medical assistance~~
6 ~~program pending hearing is likely to lead to the irretrievable loss of public funds and~~
7 ~~is unnecessary to provide adequate access to services to medical assistance~~
8 ~~recipients. As soon as practicable after the hearing, the department shall issue a~~
9 ~~written decision suspension.~~ No payment may be made under the medical assistance
10 program with respect to any service or item furnished by the provider subsequent to
11 decertification or during the period of suspension.

12 *b2863/1.2* SECTION 121pi. 49.45 (2) (a) 12. b. of the statutes, as created by
13 2001 Wisconsin Act 16, is repealed.

14 *b2863/1.2* SECTION 121pj. 49.45 (2) (a) 14. of the statutes is amended to read:
15 49.45 (2) (a) 14. Assure due process in implementing subds. 12. and 13. by
16 providing written notice, ~~a fair hearing and a written decision~~ and a hearing
17 conducted as a class 2 proceeding under ch. 227.

18 *b2863/1.2* SECTION 121pk. 49.45 (2) (b) 6m. of the statutes, as created by
19 2001 Wisconsin Act 16, is repealed.

20 *b2863/1.2* SECTION 121pL. 49.45 (2) (b) 7. of the statutes, as created by 2001
21 Wisconsin Act 16, is repealed.

22 *b2863/1.2* SECTION 121pm. 49.45 (2) (b) 8. of the statutes, as created by 2001
23 Wisconsin Act 16, is repealed.

24 *b2863/1.2* SECTION 121pn. 49.45 (2) (b) 9. of the statutes, as created by 2001
25 Wisconsin Act 16, is repealed.

1 ***b2863/1.2* SECTION 121pp.** 49.45 (3) (g) 1. of the statutes, as affected by 2001
2 Wisconsin Act 16, is renumbered 49.45 (3) (g) and amended to read:

3 49.45 (3) (g) The secretary may authorize personnel to audit or investigate and
4 report to the department on any matter involving violations or complaints alleging
5 violations of statutes, regulations, or rules applicable to the medical assistance
6 program and to perform such investigations or audits as are required to verify the
7 actual provision of services or items available under the medical assistance program
8 and the appropriateness and accuracy of claims for reimbursement submitted by
9 providers participating in the program. Department employees authorized by the
10 secretary under this paragraph shall be issued, and shall possess at all times while
11 they are performing their investigatory or audit functions under this section,
12 identification, signed by the secretary, that specifically designates the bearer as
13 possessing the authorization to conduct medical assistance investigations or audits.
14 Under the request of a designated person and upon presentation of the person's
15 authorization, providers and medical assistance recipients shall accord the person
16 access to any ~~provider personnel~~, records, books, or documents or other information
17 needed. Under the written request of a designated person and upon presentation of
18 the person's authorization, providers and recipients shall accord the person access
19 to any needed patient health care records of a recipient. Authorized employees may
20 hold hearings, administer oaths, take testimony, and perform all other duties
21 necessary to bring the matter before the department for final adjudication and
22 determination.

23 ***b2863/1.2* SECTION 121pq.** 49.45 (3) (g) 2. of the statutes, as created by 2001
24 Wisconsin Act 16, is repealed.

25 ***b2863/1.2* SECTION 121pr.** 49.45 (3) (h) 1. of the statutes is created to read:

1 49.45 (3) (h) 1. For purposes of any audit, investigation, examination, analysis,
2 review, or other function authorized by law with respect to the medical assistance
3 program, the secretary shall have the power to sign and issue subpoenas to any
4 person requiring the production of any pertinent books, records, patient health care
5 records, or other information. Subpoenas so issued shall be served by anyone
6 authorized by the secretary by delivering a copy to the person named in the
7 subpoena, or by registered mail or certified mail addressed to the person at his or her
8 last-known residence or principal place of business. A verified return by the person
9 serving the subpoena setting forth the manner of service, or, in the event service is
10 by registered or certified mail, the return post-office receipt signed by the person
11 served constitutes proof of service.

12 ***b2863/1.2* SECTION 121ps.** 49.45 (3) (h) 1m. of the statutes, as affected by
13 2001 Wisconsin Act 16, is renumbered 49.45 (3) (h) 3. and amended to read:

14 49.45 (3) (h) 3. ~~The failure or refusal of a provider to accord department~~
15 ~~auditors or investigators access as required under par. (g) to any provider personnel,~~
16 ~~records, books, patient health care records of medical assistance recipients, or~~
17 ~~documents or other information requested constitutes person to purge himself or~~
18 herself of contempt found under s. 885.12 and perform the act as required by law
19 shall constitute grounds for decertification or suspension of the provider that person
20 from participation in the medical assistance program. No payment may be made for
21 services rendered by ~~the provider~~ that person following decertification, or during the
22 period of suspension, ~~or during any period of provider failure or refusal to accord~~
23 ~~access as required under par. (g).~~

24 ***b2863/1.2* SECTION 121pt.** 49.45 (3) (h) 1n. of the statutes, as created by 2001
25 Wisconsin Act 16, is repealed.

1 ***b2863/1.2* SECTION 121pu.** 49.45 (3) (h) 2. of the statutes is created to read:
2 49.45 (3) (h) 2. In the event of contumacy or refusal to obey a subpoena issued
3 under this paragraph and duly served upon any person, any judge in a court of record
4 in the county in which the person was served may enforce the subpoena in accordance
5 with s. 885.12.

6 ***b3059/1.1* SECTION 121t.** 49.45 (6m) (ar) 1. a. of the statutes is amended to
7 read:

8 49.45 (6m) (ar) 1. a. The department shall establish standards for payment of
9 allowable direct care costs, for facilities that do not primarily serve the
10 developmentally disabled, that take into account direct care costs for a sample of all
11 of those facilities in this state and separate standards for payment of allowable direct
12 care costs, for facilities that primarily serve the developmentally disabled, that take
13 into account direct care costs for a sample of all of those facilities in this state. The
14 standards shall be adjusted by the department for regional labor cost variations. For
15 facilities in Douglas, Pierce, and St. Croix counties, the department shall perform the
16 adjustment by use of the wage index that is used by the federal department of health
17 and human services for hospital reimbursement under 42 USC 1395 to 1395ggg.

18 ***b2863/1.2* SECTION 121v.** 49.45 (21) (title) of the statutes, as affected by 2001
19 Wisconsin Act 16, is amended to read:

20 49.45 (21) (title) ~~TAKING OVER PROVIDER'S OPERATION~~ TRANSFER OF BUSINESS,
21 LIABILITY FOR; REPAYMENTS REQUIRED.

22 ***b2863/1.2* SECTION 121w.** 49.45 (21) (ag) of the statutes, as created by 2001
23 Wisconsin Act 16, is repealed.

24 ***b2863/1.2* SECTION 121wj.** 49.45 (21) (ar) of the statutes, as affected by 2001
25 Wisconsin Act 16, is renumbered 49.45 (21) (a) and amended to read:

1 49.45 (21) (a) ~~Before a person may take over the operation of a provider that~~
2 ~~is~~ If any provider liable for repayment of improper or erroneous payments or
3 overpayments under ss. 49.43 to 49.497, ~~full repayment shall be made.~~ Upon
4 request, the department shall notify the provider or the person that intends to take
5 over the operation of the provider as to whether the provider sells or otherwise
6 transfers ownership of his or her business or all or substantially all of the assets of
7 the business, the transferor and transferee are each liable for the repayment. Prior
8 to final transfer, the transferee is responsible for contacting the department and
9 ascertaining if the transferor is liable under this paragraph.

10 ***b2863/1.2* SECTION 121x.** 49.45 (21) (b) of the statutes, as affected by 2001
11 Wisconsin Act 16, is amended to read:

12 49.45 (21) (b) ~~If, notwithstanding the prohibition under par. (ar), a person takes~~
13 ~~over the operation of a provider~~ If a transfer occurs and the applicable amount under
14 ~~par. (ar) (a) has not been repaid, the department may, in addition to withholding~~
15 ~~certification as authorized under sub. (2) (b) 8., proceed against the provider or the~~
16 ~~person either the transferor or the transferee.~~ Within 30 days after the certified
17 ~~provider receives~~ receiving notice from the department, the transferor or the
18 transferee shall pay the amount shall be repaid in full. If the amount is not repaid
19 ~~in full~~ Upon failure to comply, the department may bring an action to compel
20 payment. If a transferor fails to pay within 90 days after receiving notice from the
21 department, the department may proceed under sub. (2) (a) 12., or may do both.

22 ***b2863/1.2* SECTION 121y.** 49.45 (21) (e) of the statutes, as created by 2001
23 Wisconsin Act 16, is repealed.

24 ***-4668/2.1* SECTION 122.** 49.45 (49) of the statutes is created to read:

1 49.45 (49) PRESCRIPTION DRUG PRIOR AUTHORIZATION. (a) The secretary shall
2 exercise his or her authority under s. 15.04 (1) (c) to create a prescription drug prior
3 authorization committee to advise the department on issues related to prior
4 authorization decisions made concerning prescription drugs on behalf of medical
5 assistance recipients. The secretary shall appoint as members at least all of the
6 following:

- 7 1. Two physicians, as defined in s. 448.01 (5), who are currently in practice.
- 8 2. Two pharmacists, as defined in s. 450.01 (15).
- 9 3. One advocate for recipients of medical assistance who has sufficient medical
10 background, as determined by the department, to evaluate a prescription drug's
11 clinical effectiveness.

12 (b) The prescription drug prior authorization committee shall accept
13 information or commentary from representatives of the pharmaceutical
14 manufacturing industry in the committee's review of prior authorization policies.

15 ***b2388/1.1* SECTION 122c.** 49.45 (50) of the statutes is created to read:

16 49.45 (50) DISEASE MANAGEMENT. (a) In this subsection, "disease management"
17 means an integrated and systematic approach for managing the health care needs
18 of patients who are at risk of or are diagnosed with a specific disease, using all of the
19 following:

- 20 1. Best practices.
- 21 2. Prevention strategies.
- 22 3. Clinical practice improvement.
- 23 4. Clinical interventions and protocols.
- 24 5. Outcomes research, information, and technology.

1 6. Other tools and resources to reduce overall costs and improve measurable
2 outcomes.

3 (b) The department may contract with an entity, under the department's
4 request-for-proposal procedures, to engage in disease management activities on
5 behalf of recipients of medical assistance.

6 *~~4548/2.46~~* *~~3266/P1.28~~* **SECTION 123.** 49.49 (1) (b) 1. of the statutes is
7 amended to read:

8 49.49 (1) (b) 1. In the case of such a statement, representation, concealment,
9 failure, or conversion by any person in connection with the furnishing by that person
10 of items or services for which medical assistance is or may be made, a person
11 ~~convicted of violating this subsection~~ is guilty of a Class H felony, except that,
12 notwithstanding the maximum fine specified in s. 939.50 (3) (h), the person may be
13 fined not more than \$25,000 or imprisoned for not more than 7 years and 6 months
14 or both.

15 *~~4548/2.47~~* *~~3266/P1.29~~* **SECTION 124.** 49.49 (2) (a) of the statutes is
16 amended to read:

17 49.49 (2) (a) *Solicitation or receipt of remuneration.* Any person who solicits
18 or receives any remuneration, including any kickback, bribe, or rebate, directly or
19 indirectly, overtly or covertly, in cash or in kind, in return for referring an individual
20 to a person for the furnishing or arranging for the furnishing of any item or service
21 for which payment may be made in whole or in part under a medical assistance
22 program, or in return for purchasing, leasing, ordering, or arranging for or
23 recommending purchasing, leasing, or ordering any good, facility, service, or item for
24 which payment may be made in whole or in part under a medical assistance program,
25 is guilty of a Class H felony, except that, notwithstanding the maximum fine specified

1 in s. 939.50 (3) (h), the person may be fined not more than \$25,000 ~~or imprisoned for~~
2 ~~not more than 7 years and 6 months or both.~~

3 *~~4548/2.48~~* *~~3266/P1.30~~* **SECTION 125.** 49.49 (2) (b) of the statutes is
4 amended to read:

5 49.49 (2) (b) *Offer or payment of remuneration.* Whoever offers or pays any
6 remuneration including any kickback, bribe, or rebate directly or indirectly, overtly
7 or covertly, in cash or in kind to any person to induce such person to refer an
8 individual to a person for the furnishing or arranging for the furnishing of any item
9 or service for which payment may be made in whole or in part under a medical
10 assistance program, or to purchase, lease, order, or arrange for or recommend
11 purchasing, leasing, or ordering any good, facility, service or item for which payment
12 may be made in whole or in part under a medical assistance program, is guilty of a
13 Class H felony, except that, notwithstanding the maximum fine specified in s. 939.50
14 (3) (h), the person may be fined not more than \$25,000 ~~or imprisoned for not more~~
15 ~~than 7 years and 6 months or both.~~

16 *~~4548/2.49~~* *~~3266/P1.31~~* **SECTION 126.** 49.49 (3) of the statutes is amended
17 to read:

18 49.49 (3) **FRAUDULENT CERTIFICATION OF FACILITIES.** No person may knowingly
19 and wilfully make or cause to be made, or induce or seek to induce the making of, any
20 false statement or representation of a material fact with respect to the conditions or
21 operation of any institution or facility in order that such institution or facility may
22 qualify either upon initial certification or upon recertification as a hospital, skilled
23 nursing facility, intermediate care facility, or home health agency. ~~Violators of A~~
24 person who violates this subsection is guilty of a Class H felony, except that,
25 notwithstanding the maximum fine specified in s. 939.50 (3) (h), the person may be

1 fined not more than \$25,000 ~~or imprisoned for not more than 7 years and 6 months~~
2 ~~or both.~~

3 *~~4548/2.50~~* *~~3266/P1.32~~* SECTION 127. 49.49 (3m) (b) of the statutes is
4 amended to read:

5 49.49 (3m) (b) A person who violates this subsection is guilty of a Class H
6 felony, except that, notwithstanding the maximum fine specified in s. 939.50 (3) (h),
7 the person may be fined not more than \$25,000 ~~or imprisoned for not more than 7~~
8 ~~years and 6 months or both.~~

9 *~~4548/2.51~~* *~~3266/P1.33~~* SECTION 128. 49.49 (4) (b) of the statutes is
10 amended to read:

11 49.49 (4) (b) A person who violates this subsection is guilty of a Class H felony,
12 except that, notwithstanding the maximum fine specified in s. 939.50 (3) (h), the
13 person may be fined not more than \$25,000 ~~or imprisoned for not more than 7 years~~
14 ~~and 6 months or both.~~

15 *~~b2372/2.2~~* SECTION 128g. 49.49 (6) of the statutes is amended to read:

16 49.49 (6) RECOVERY. In addition to other remedies available under this section,
17 the court may award the department of justice the reasonable and necessary costs
18 of investigation, an amount reasonably necessary to remedy the harmful effects of
19 the violation and the reasonable and necessary expenses of prosecution, including
20 attorney fees, from any person who violates this section. The department of justice
21 shall deposit in the state treasury for deposit in the general fund all moneys that the
22 court awards to the department or the state under this subsection. ~~Ten percent of~~
23 ~~the money deposited in the general fund that was awarded under this subsection for~~
24 ~~the costs of investigation and the expenses of prosecution, including attorney fees,~~
25 ~~shall be credited to the appropriation account under s. 20.455 (1) (gh).~~

1 ***b2317/2.1* SECTION 128m.** 49.665 (4) (at) 1. b. of the statutes is amended to
2 read:

3 49.665 (4) (at) 1. b. The department may not lower the maximum income level
4 for initial eligibility unless the department first submits to the joint committee on
5 finance ~~its plans~~ a plan for lowering the maximum income level ~~and the committee~~
6 ~~approves the plan.~~ If, within 14 days after submitting the plan the date on which the
7 plan is submitted to the joint committee on finance, the cochairpersons of the
8 committee do not notify the secretary that the committee has scheduled a meeting
9 for the purpose of reviewing the plan, the department shall implement the plan is
10 considered approved by the committee as proposed. If, within 14 days after the date
11 on which the plan is submitted to the committee, the cochairpersons of the committee
12 notify the secretary that the committee has scheduled a meeting to review the plan,
13 the department may implement the plan only as approved by the committee.

14 ***b2317/2.1* SECTION 128n.** 49.665 (4) (at) 1. cm. of the statutes is created to
15 read:

16 49.665 (4) (at) 1. cm. Notwithstanding s. 20.001 (3) (b), if, after reviewing the
17 plan submitted under subd. 1. b., the joint committee on finance determines that the
18 amounts appropriated under s. 20.435 (4) (bc), (jz), (p), and (x) are insufficient to
19 accommodate the projected enrollment levels, the committee may transfer
20 appropriated moneys from the general purpose revenue appropriation account of any
21 state agency, as defined in s. 20.001 (1), other than a sum sufficient appropriation
22 account, to the appropriation account under s. 20.435 (4) (bc) to supplement the
23 health care program under this section if the committee finds that the transfer will
24 eliminate unnecessary duplication of functions, result in more efficient and effective

1 methods for performing programs, or more effectively carry out legislative intent,
2 and that legislative intent will not be changed by the transfer.

3 ***b2312/2.2* SECTION 128p.** 49.665 (5m) of the statutes is created to read:

4 49.665 (5m) INFORMATION ABOUT BADGER CARE RECIPIENTS. (a) In this subsection:

5 1. "Disability insurance policy" has the meaning given in s. 632.895 (1) (a).

6 2. "Insurer" has the meaning given in s. 600.03 (27).

7 (b) An insurer that issues or delivers a disability insurance policy that provides
8 coverage to a resident of this state shall provide to the department, upon the
9 department's request, information contained in the insurer's records regarding all
10 of the following:

11 1. Information that the department needs to identify recipients of badger care
12 who satisfy any of the following:

13 a. Are eligible for benefits under a disability insurance policy.

14 b. Would be eligible for benefits under a disability insurance policy if the
15 recipient were enrolled as a dependent of a person insured under the disability
16 insurance policy.

17 2. Information required for submittal of claims under the insurer's disability
18 insurance policy.

19 3. The types of benefits provided by the disability insurance policy.

20 (c) Upon requesting an insurer to provide the information under par. (b), the
21 department shall enter into a written agreement with the insurer that satisfies all
22 of the following:

23 1. Identifies in detail the information to be disclosed.

24 2. Includes provisions that adequately safeguard the confidentiality of the
25 information to be disclosed.

1 (d) 1. An insurer shall provide the information requested under par. (b) within
2 180 days after receiving the department's request if it is the first time that the
3 department has requested the insurer to disclose information under this subsection.

4 2. An insurer shall provide the information requested under par. (b) within 30
5 days after receiving the department's request if the department has previously
6 requested the insurer to disclose information under this subsection.

7 3. If an insurer fails to comply with subd. 1. or 2., the department may notify
8 the commissioner of insurance, and the commissioner of insurance may initiate
9 enforcement proceedings against the insurer under s. 601.41 (4) (a).

10 *b2312/2.3* SECTION 140p. 49.688 (2) (a) 3. of the statutes, as created by 2001
11 Wisconsin Act 16, is amended to read:

12 49.688 (2) (a) 3. The person is not a recipient of medical assistance or, as a
13 recipient, does not receive prescription drug coverage.

14 *b2312/2.3* SECTION 140q. 49.688 (3) (d) of the statutes, as created by 2001
15 Wisconsin Act 16, is amended to read:

16 49.688 (3) (d) Notwithstanding s. 49.002, if a person who is eligible under this
17 section has other available coverage for payment of a prescription drug, this section
18 applies only to costs for prescription drugs for the ~~persons~~ person that are not covered
19 under the person's other available coverage.

20 *b2312/2.3* SECTION 140r. 49.688 (8m) of the statutes is created to read:

21 49.688 (8m) (a) In this subsection:

22 1. "Disability insurance policy" has the meaning given in s. 632.895 (1) (a).

23 2. "Insurer" has the meaning given in s. 600.03 (27).

24 (b) An insurer that issues or delivers a disability insurance policy that provides
25 coverage to a resident of this state shall provide to the department, upon the

1 department's request, information contained in the insurer's records regarding all
2 of the following:

3 1. Information that the department needs to identify eligible persons under
4 this section who satisfy any of the following:

5 a. Are eligible for benefits under a disability insurance policy.

6 b. Would be eligible for benefits under a disability insurance policy if the
7 eligible person were enrolled as a dependent of a person insured under the disability
8 insurance policy.

9 2. Information required for submittal of claims under the insurer's disability
10 insurance policy.

11 3. The types of benefits provided by the disability insurance policy.

12 (c) Upon requesting an insurer to provide the information under par. (b), the
13 department shall enter into a written agreement with the insurer that satisfies all
14 of the following:

15 1. Identifies in detail the information to be disclosed.

16 2. Includes provisions that adequately safeguard the confidentiality of the
17 information to be disclosed.

18 (d) 1. An insurer shall provide the information requested under par. (b) within
19 180 days after receiving the department's request if it is the first time that the
20 department has requested the insurer to disclose information under this subsection.

21 2. An insurer shall provide the information requested under par. (b) within 30
22 days after receiving the department's request if the department has previously
23 requested the insurer to disclose information under this subsection.

1 3. If an insurer fails to comply with subd. 1. or 2., the department may notify
2 the commissioner of insurance, and the commissioner of insurance may initiate
3 enforcement proceedings against the insurer under s. 601.41 (4) (a).

4 *~~4548/2.52~~* **SECTION 141.** 49.688 (9) (b) of the statutes, as created by 2001
5 Wisconsin Act 16, is amended to read:

6 49.688 (9) (b) A person who is convicted of violating a rule promulgated by the
7 department under par. (a) in connection with that person's furnishing of prescription
8 drugs under this section is guilty of a Class H felony, except that, notwithstanding
9 the maximum fine specified in s. 939.50 (3) (h), the person may be fined not more than
10 \$25,000, ~~or imprisoned for not more than 7 years and 6 months, or both.~~

11 *~~4548/2.53~~* **SECTION 142.** 49.688 (9) (c) of the statutes, as created by 2001
12 Wisconsin Act 16, is amended to read:

13 49.688 (9) (c) A person other than a person specified in par. (b) who is convicted
14 of violating a rule promulgated by the department under par. (a) may be fined not
15 more than \$10,000, or imprisoned in the county jail for not more than one year, or
16 both.

17 *~~4548/2.54~~* *~~3266/P1.20~~* **SECTION 143.** 49.795 (8) (a) 2. of the statutes, as
18 affected by 2001 Wisconsin Act 16, is amended to read:

19 49.795 (8) (a) 2. If the value of the food coupons exceeds \$100, but is less than
20 \$5,000, a person who violates this section ~~may be fined not more than \$10,000 or~~
21 ~~imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class I felony.

22 *~~4548/2.55~~* *~~3266/P1.21~~* **SECTION 144.** 49.795 (8) (b) 2. of the statutes, as
23 affected by 2001 Wisconsin Act 16, is amended to read:

24 49.795 (8) (b) 2. If the value of the food coupons exceeds \$100, but is less than
25 \$5,000, a person who violates this section ~~may be fined not more than \$10,000 or~~

1 ~~imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H
2 felony.

3 *~~4548/2.56~~* *~~3266/P1.22~~* **SECTION 145.** 49.795 (8) (c) of the statutes, as
4 affected by 2001 Wisconsin Act 16, is amended to read:

5 49.795 (8) (c) For any offense under this section, if the value of the food coupons
6 is \$5,000 or more, a person who violates this section ~~may be fined not more than~~
7 ~~\$250,000 or imprisoned for not more than 30 years or both~~ is guilty of a Class G felony.

8 ***b2863/1.3*** **SECTION 145g.** 49.85 (2) (a) of the statutes, as affected by 2001
9 Wisconsin Act 16, is amended to read:

10 49.85 (2) (a) At least annually, the department of health and family services
11 shall certify to the department of revenue the amounts that, based on the
12 notifications received under sub. (1) and on other information received by the
13 department of health and family services, the department of health and family
14 services has determined that it may recover under s. ~~49.45 (2) (a) 10. or~~ 49.497, except
15 that the department of health and family services may not certify an amount under
16 this subsection unless it has met the notice requirements under sub. (3) and unless
17 its determination has either not been appealed or is no longer under appeal.

18 ***b2863/1.3*** **SECTION 145h.** 49.85 (3) (a) 1. of the statutes, as affected by 2001
19 Wisconsin Act 16, is amended to read:

20 49.85 (3) (a) 1. Inform the person that the department of health and family
21 services intends to certify to the department of revenue an amount that the
22 department of health and family services has determined to be due under s. ~~49.45~~
23 ~~(2) (a) 10. or~~ 49.497, for setoff from any state tax refund that may be due the person.

24 *~~4548/2.57~~* *~~3266/P1.34~~* **SECTION 146.** 49.95 (1) of the statutes is
25 renumbered 49.95 (1) (intro.) and amended to read:

1 49.95 (1) (intro.) Any person who, with intent to secure public assistance under
2 this chapter, whether for himself or herself or for some other person, wilfully makes
3 any false representations ~~may, if~~ is subject to the following penalties:

4 (a) If the value of the assistance so secured does not exceed \$300, the person
5 may be required to forfeit not more than \$1,000; if.

6 (b) If the value of the assistance exceeds \$300 but does not exceed \$1,000, the
7 person may be fined not more than \$250 or imprisoned for not more than 6 months
8 or both; if.

9 (c) If the value of the assistance exceeds \$1,000 but does not exceed \$2,500,
10 \$2,000, the person may be fined not more than \$500 \$10,000 or imprisoned for not
11 more than 7 years and 6 9 months or both; and if.

12 (d) If the value of the assistance exceeds \$2,500, be punished as prescribed
13 under s. 943.20 (3) (e) \$2,000 but does not exceed \$5,000, the person is guilty of a
14 Class I felony.

15 *~~4548/2.58~~* **SECTION 147.** 49.95 (1) (e) and (f) of the statutes are created to
16 read:

17 49.95 (1) (e) If the value of the assistance exceeds \$5,000 but does not exceed
18 \$10,000, the person is guilty of a Class H felony.

19 (f) If the value of the assistance exceeds \$10,000, the person is guilty of a Class
20 G felony.

21 *~~4548/2.59~~* **SECTION 148.** 50.065 (1) (e) 1. of the statutes is amended to read:

22 50.065 (1) (e) 1. "Serious crime" means a violation of s. 940.19 (3), 1999 stats.,
23 a violation of s. 940.01, 940.02, 940.03, 940.05, 940.12, 940.19 (2), (3), (4), (5) or (6),
24 940.22 (2) or (3), 940.225 (1), (2) or (3), 940.285 (2), 940.29, 940.295, 948.02 (1),
25 948.025 or 948.03 (2) (a), or a violation of the law of any other state or United States

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.

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:

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 ***b3008/1.1* SECTION 150c.** 59.692 (6m) of the statutes is amended to read:

20 59.692 (6m) For an amendment to an ordinance enacted under this section that
21 affects an activity that meets all of the requirements under s. 281.165 (2) ~~or (3) (a)~~,
22 the department may not proceed under sub. (6) or (7) (b) or (c), or otherwise review
23 the amendment, to determine whether the ordinance, as amended, fails to meet the
24 shoreland zoning standards.

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

1 62.13 (5) (i) Any person suspended, reduced, suspended and reduced, or
2 removed by the board may appeal from the order of the board to the circuit court by
3 serving written notice of the appeal on the secretary of the board within 10 days after
4 the order is filed. Within 5 days after receiving written notice of the appeal, the board
5 shall certify to the clerk of the circuit court the record of the proceedings, including
6 all documents, testimony, and minutes. The action shall then be at issue and shall
7 have precedence over any other cause of a different nature pending in the court,
8 which shall always be open to the trial thereof. The court shall upon application of
9 the accused or of the board fix a date of trial, which shall not be later than 15 days
10 after such application except by agreement. The trial shall be by the court and upon
11 the return of the board, except that the court may require further return or the taking
12 and return of further evidence by the board. The question to be determined by the
13 court shall be: Upon the evidence is there just cause, as described under par. (em),
14 to sustain the charges against the accused? No costs shall be allowed either party
15 and the clerk's fees shall be paid by the city. If the order of the board is reversed, the
16 accused shall be forthwith reinstated and entitled to pay as though in continuous
17 service. If the order of the board is sustained, it shall be final and conclusive. This
18 paragraph does not apply to any person who is suspended, reduced, suspended and
19 reduced, or removed by the board or by a committee or person acting under this
20 subsection in place of a board, and who is subject to the terms of a collective
21 bargaining agreement entered into under subch. IV of ch. 111 that provides an
22 alternative to the appeals procedure specified in this paragraph, unless the person
23 chooses to appeal the order to circuit court. If the alternative to the appeals
24 procedure includes a hearing, the hearing shall be open to the public with reasonable
25 advance notice given by the employer. An accused person who chooses to appeal the

1 decision of the board through a collectively bargained alternative to the appeals
2 procedure specified in this paragraph is considered to have waived his or her right
3 to circuit court review of the board decision.

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

18 **66.0218 Direct annexation of certain town territory. (1) DEFINITIONS.**

19 In this section:

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

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

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

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

1 (e) "Scale map" has the meaning given in s. 66.0217 (1) (g).

2 (2) CITY OR VILLAGE ORDINANCES. (a) *Enactment.* Notwithstanding s. 66.0221,
3 the governing body of a city or village may, by a two-thirds vote of its members—elect,
4 enact an ordinance to annex a contiguous town or contiguous town territory if all of
5 the following apply:

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

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

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

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

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

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

1 (c) *Secretary of state.* Not later than 10 days after receiving the ordinance, scale
2 map, and plat, the secretary of state shall forward 2 copies of the ordinance, scale
3 map, and plat to the department of transportation, one copy to the department of
4 administration, one copy to the department of natural resources, one copy to the
5 department of revenue, one copy to the department of public instruction, and one
6 copy to the clerk of the town from which the territory was annexed.

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

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

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

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

14 66.0303 **(3)** (a) ~~An~~ Except as provided in par. (b), an agreement made under this
15 section shall, prior to and as a condition precedent to taking effect, be submitted to
16 the attorney general who shall determine whether the agreement is in proper form
17 and compatible with the laws of this state. The attorney general shall approve any
18 agreement submitted under this ~~subsection~~ paragraph unless the attorney general
19 finds that it does not meet the conditions set forth in this section and details in
20 writing addressed to the concerned municipal governing bodies the specific respects
21 in which the proposed agreement fails to meet the requirements of law. Failure to
22 disapprove an agreement submitted under this ~~subsection~~ paragraph within 90 days
23 of its submission constitutes approval. The attorney general, upon submission of an
24 agreement, shall transmit a copy of the agreement to the governor who shall consult
25 with any state department or agency affected by the agreement. The governor shall

1 forward to the attorney general any comments the governor may have concerning the
2 agreement.

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

4 66.0303 (3) (b) An agreement under this section between a municipality of this
5 state and a municipality of another state that relates to the receipt, furnishing, or
6 joint exercise of fire fighting or emergency medical services need not be submitted
7 to or approved by the attorney general before the agreement may take effect.

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

9 66.0903 (10) (a) Each contractor, subcontractor, or contractor's or
10 subcontractor's agent performing work on a project that is subject to this section
11 shall keep full and accurate records clearly indicating the name and trade or
12 occupation of every person performing the work described in sub. (4) and an accurate
13 record of the number of hours worked by each of those persons and the actual wages
14 paid for the hours worked. If requested by any person, a contractor, subcontractor,
15 or contractor's or subcontractor's agent performing work on a project that is subject
16 to this section shall permit that person to inspect and copy any of those records to the
17 same extent as if the record were maintained by the department, except that s. 19.36
18 (3) does not limit the duty of a subcontractor or a contractor's or subcontractor's agent
19 to permit inspection and copying of a record under this paragraph. Before permitting
20 the inspection and copying of a record under this paragraph, a contractor,
21 subcontractor, or contractor's or subcontractor's agent shall delete from the record
22 any personally identifiable information, as defined in s. 19.62 (5), contained in the
23 record about any person performing the work described in sub. (4) other than the
24 trade or occupation of the person, the number of hours worked by the person, and the
25 actual wages paid for those hours worked.

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

3 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds
4 vote of the members of the governing body who are present when the vote is taken,
5 may enact an ordinance or adopt a resolution declaring itself to be a premier resort
6 area if, except as provided in ~~par. pars.~~ (e) and (f), at least 40% of the equalized
7 assessed value of the taxable property within such political subdivision is used by
8 tourism-related retailers.

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

10 66.1113 (2) (f) The city of Bayfield may enact an ordinance or adopt a resolution
11 declaring itself to be a premier resort area under par. (a) even if less than 40% of the
12 equalized assessed value of the taxable property within Bayfield is used by
13 tourism-related retailers.

14 ***-4548/2.62* *-3266/P1.37* SECTION 154.** 66.1207 (1) (b) of the statutes is
15 amended to read:

16 66.1207 (1) (b) Any person who secures or assists in securing dwelling
17 accommodations under s. 66.1205 by intentionally making false representations in
18 order to receive at least \$2,500 but not more than \$25,000 in financial assistance for
19 which the person would not otherwise be entitled ~~shall be fined not more than~~
20 ~~\$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class I felony.

21 ***-4548/2.63* *-3266/P1.38* SECTION 155.** 66.1207 (1) (c) of the statutes is
22 amended to read:

23 66.1207 (1) (c) Any person who secures or assists in securing dwelling
24 accommodations under s. 66.1205 by intentionally making false representations in
25 order to receive more than \$25,000 in financial assistance for which the person would

1 not otherwise be entitled ~~shall be fined not more than \$10,000 or imprisoned for not~~
2 ~~more than 7 years and 6 months or both~~ is guilty of a Class H felony.

3 *~~4548/2.64~~* *~~3266/P1.39~~* **SECTION 156.** 69.24 (1) (intro.) of the statutes is
4 amended to read:

5 69.24 (1) (intro.) Any person who does any of the following ~~shall be fined not~~
6 ~~more than \$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class
7 I felony:

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

9 70.32 (2) (c) 1. “Agricultural land” means land, exclusive of buildings and
10 improvements and the land necessary for their location and convenience, that is
11 devoted primarily to agricultural use, as defined by rule, if the land is a farm, as
12 defined in sub. (2s) (a) 2., and the owner or lessee of the land files the form under sub.
13 (2s).

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

15 70.32 (2) (c) 1m. “Other,” as it relates to par. (a) 7., means buildings and
16 improvements located on farms, as defined in sub. (2s) (a) 2.; including any residence
17 for the farm operator’s spouse, children, parents, or grandparents; and the land
18 necessary for the location and convenience of those building and improvements.

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

20 70.32 (2s) (a) In this subsection:

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

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

25 a. Classification 111–Crop production.

1 b. Classification 112–Animal production.

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

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

20 (d) If a person who owns or who is a lessee of land used as a farm fails to timely
21 file the form under par. (b), the land may be assessed as agricultural land if the
22 person appeals the land’s classification to the board of review under s. 70.47 or files
23 a claim under s. 74.35 with the taxation district and the board of review or the
24 taxation district determines that the land is agricultural land, as defined in sub. (2)

25 (c) 1.

1 *~~4548/2.65~~* *~~3266/P1.40~~* **SECTION 157.** 70.47 (18) (a) of the statutes is
2 amended to read:

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

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

8 70.995 (8) (a) The secretary of revenue shall establish a state board of
9 assessors, which shall be comprised of the members of the department of revenue
10 whom the secretary designates. The state board of assessors shall investigate any
11 objection filed under par. (c) or (d) if the fee under that paragraph is paid. The state
12 board of assessors, after having made the investigation, shall notify the person
13 assessed or the person's agent and the appropriate municipality of its determination
14 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state
15 board of assessors shall make its determination on or before April 1 of the year after
16 the filing. If the determination results in a refund of property taxes paid, the state
17 board of assessors shall include in the determination a finding of whether the refund
18 is due to false or incomplete information supplied by the person assessed. The person
19 assessed or the municipality having been notified of the determination of the state
20 board of assessors shall be deemed to have accepted the determination unless the
21 person or municipality files a petition for review with the clerk of the tax appeals
22 commission as provided in s. 73.01 (5) and the rules of practice promulgated by the
23 commission. If an assessment is reduced by the state board of assessors, the
24 municipality affected may file an appeal seeking review of the reduction, or may,
25 within 30 days after the person assessed files a petition for review, file a

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

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

11 70.995 (8) (b) 1. The department of revenue shall annually notify each
12 manufacturer assessed under this section and the municipality in which the
13 manufacturing property is located of the full value of all real and personal property
14 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
15 class mail or electronic mail. In addition, the notice shall specify that objections to
16 valuation, amount, or taxability must be filed with the state board of assessors
17 within 60 days of issuance of the notice of assessment, that objections to a change
18 from assessment under this section to assessment under s. 70.32 (1) must be filed
19 within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be
20 paid and that the objection is not filed until the fee is paid. A statement shall be
21 attached to the assessment roll indicating that the notices required by this section
22 have been mailed and failure to receive the notice does not affect the validity of the
23 assessments, the resulting tax on real or personal property, the procedures of the tax
24 appeals commission or of the state board of assessors, or the enforcement of
25 delinquent taxes by statutory means.

1 *~~4575/3.1~~* **SECTION 158.** 71.01 (6) (g) of the statutes is repealed.

2 *~~4575/3.2~~* **SECTION 159.** 71.01 (6) (h) of the statutes is repealed.

3 *~~4575/3.3~~* **SECTION 160.** 71.01 (6) (i) of the statutes is amended to read:

4 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before
5 January 1, 1995, 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, 1993, excluding sections 103,
8 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203
9 (d), and 13215 of P.L. 103–66 and as amended by P.L. 103–296, P.L. 103–337, P.L.
10 103–465, 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 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,
14 P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90,
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 13113, 13150 (d), 13171 (d), 13174, 13203
17 (d), and 13215 of P.L. 103–66, 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. The Internal
21 Revenue Code applies for Wisconsin purposes at the same time as for federal
22 purposes. Amendments to the federal Internal Revenue Code enacted after
23 December 31, 1993, do not apply to this paragraph with respect to taxable years
24 beginning after December 31, 1993, and before January 1, 1995, except that
25 changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L.

1 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
2 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206
3 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
4 and changes that indirectly affect the provisions applicable to this subchapter made
5 by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding section 1 of P.L.
6 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L. 104-191, P.L.
7 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding
8 sections 162 and 165 of P.L. 106-554, apply for Wisconsin purposes at the same time
9 as for federal purposes.

10 *~~4575/3.4~~* **SECTION 161.** 71.01 (6) (j) of the statutes is amended to read:

11 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
12 January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear
13 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
14 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
15 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
16 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-117, P.L. 104-188,
17 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
18 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding
19 sections 162 and 165 of P.L. 106-554, and as indirectly affected by P.L. 99-514, P.L.
20 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
21 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and
22 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
23 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
24 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections
25 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34,

1 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165
2 of P.L. 106–554. The Internal Revenue Code applies for Wisconsin purposes at the
3 same time as for federal purposes. Amendments to the federal Internal Revenue
4 Code enacted after December 31, 1994, do not apply to this paragraph with respect
5 to taxable years beginning after December 31, 1994, and before January 1, 1996,
6 except that changes to the Internal Revenue Code made by P.L. 104–7, P.L. 104–117,
7 P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
8 104–191, P.L. 104–193, 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, and changes that indirectly
10 affect the provisions applicable to this subchapter made by P.L. 104–7, P.L. 104–117,
11 P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
12 104–191, P.L. 104–193, 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 *–4575/3.5* **SECTION 162.** 71.01 (6) (k) of the statutes is amended to read:

16 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before
17 January 1, 1997, 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, 1995, 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. 104–117, P.L. 104–188, excluding
22 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
23 104–193, P.L. 105–33, 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, and as indirectly affected
25 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,

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

21 *–4575/3.6* **SECTION 163.** 71.01 (6) (L) of the statutes is amended to read:

22 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before
23 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear
24 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
25 Internal Revenue Code as amended to December 31, 1996, excluding sections 103,

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

1 *~~4575/3.7~~* **SECTION 164.** 71.01 (6) (m) of the statutes is amended to read:
2 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
3 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear
4 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
5 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
6 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
7 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
8 104–188, and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36
9 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and
10 P.L. 107–16, excluding section 431 of P.L. 107–16, and as indirectly affected by P.L.
11 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
12 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections
13 103, 104, and 110 of P.L. 102–227; P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
14 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
15 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
16 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
17 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
18 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and
19 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16. The
20 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
21 purposes. Amendments to the federal Internal Revenue Code enacted after
22 December 31, 1997, do not apply to this paragraph with respect to taxable years
23 beginning after December 31, 1997, and before January 1, 1999, except that
24 changes to the Internal Revenue Code made by P.L. 105–178, P.L. 105–206, P.L.
25 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and

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

7 ***-4575/3.8*** **SECTION 165.** 71.01 (6) (n) of the statutes is amended to read:

8 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
9 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
10 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
11 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
12 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
13 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
14 104-188, and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding
15 sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L.
16 107-16, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
17 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
18 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
19 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
20 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
21 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
22 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
23 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,
24 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16,
25 excluding section 431 of P.L. 107-16. The Internal Revenue Code applies for

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

11 *~~4575/3.9~~* **SECTION 166.** 71.01 (6) (o) of the statutes is amended to read:

12 71.01 (6) (o) For taxable years that begin after December 31, 1999, for natural
13 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
14 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code
15 as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
16 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66
17 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
18 amended by P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554 and P.L.
19 107–16, excluding section 431 of P.L. 107–16, and as indirectly affected by P.L.
20 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
21 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections
22 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
23 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
24 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
25 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.

1 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, 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. 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, 1999, do not apply to this paragraph with respect to taxable years
7 beginning after December 31, 1999, except that changes to the Internal Revenue
8 Code made by 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 changes that indirectly affect the
10 provisions applicable to this subchapter made by P.L. 106–554 and P.L. 107–16,
11 excluding section 431 of P.L. 107–16, apply for Wisconsin purposes at the same time
12 as for federal purposes.

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

14 71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization
15 or depreciation, “Internal Revenue Code” means ~~either~~ the federal Internal Revenue
16 Code as amended to December 31, 1999, ~~or the federal Internal Revenue Code in~~
17 ~~effect for the taxable year for which the return is filed 2000,~~ except that property that,
18 under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year
19 1986 under the Internal Revenue Code as amended to December 31, 1980, shall
20 continue to be depreciated under the Internal Revenue Code as amended to
21 December 31, 1980.

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

24 71.05 (6) (b) 32. (intro.) An amount paid into a college savings account, as
25 described in s. 14.64, if the beneficiary of the account either is the claimant or, is the

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

3 ***b2450/1.1* SECTION 170Lb.** 71.05 (6) (b) 32. a. of the statutes, as created by
4 1999 Wisconsin Act 44, is amended to read:

5 71.05 (6) (b) 32. 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. 33., 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 33., per beneficiary by the married couple may not
11 exceed \$3,000 each year.

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

14 71.05 (6) (b) 33. (intro.) An amount paid into a college tuition and expenses
15 program, as described in s. 14.63, if the beneficiary of the account either is the
16 claimant or; is the claimant's child and the claimant's dependent who is claimed
17 under section 151 (c) of the Internal Revenue Code; or is the claimant's grandchild;
18 calculated as follows:

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

21 71.05 (6) (b) 33. a. An amount equal to not more than \$3,000 per beneficiary
22 by each contributor to an account for each year to which the claim relates, except that
23 the total amount for which a deduction may be claimed under this subdivision and
24 under subd. 32., per beneficiary by any claimant may not exceed \$3,000 each year.
25 In the case of a married couple filing a joint return, the total deduction under this

1 subdivision and under subdivision 32., per beneficiary by the married couple may not
2 exceed \$3,000 each year.

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

4 71.07 (6s) CAMPAIGN FUND TAX CREDIT. (a) *Definitions.* In this subsection:

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

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

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

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

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

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

18 *b3118/2.9* SECTION 170mL. 71.08 (1) (intro.) of the statutes is amended to
19 read:

20 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
21 couple filing jointly, trust or estate under s. 71.02, not considering the credits under
22 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6),
23 (6s), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and
24 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and subchs. VIII
25 and IX and payments to other states under s. 71.07 (7), is less than the tax under this

1 section, there is imposed on that natural person, married couple filing jointly, trust
2 or estate, instead of the tax under s. 71.02, an alternative minimum tax computed
3 as follows:

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

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

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

22 71.10 (3) (ac) In this subsection, "tax liability" means any amount of tax
23 determined by an individual or by an individual and his or her spouse after he or she
24 calculates the order of computation through s. 71.10 (4) (gu).

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

1 71.10 (3) (b) ~~The secretary of revenue shall provide a place for those~~ ensure that
2 space for the designations under par. (am) is provided on the face of the individual
3 income tax return and in a manner that is convenient to the individual filing the
4 return. The secretary of revenue shall provide next to that the place on the return
5 where designation under par. (am) is made a statement that a designation will not
6 increase tax liability, that the amount of a designation may be claimed as a credit
7 under s. 71.07 (6s), and that by making a designation the individual is also claiming
8 the credit. The department of revenue shall ensure that an individual may make the
9 designation under par. (am) and claim the credit under s. 71.07 (6s) by marking only
10 one box, which shall be on the face of the individual income tax return. The secretary
11 of revenue shall also provide and highlight a place in the instructions that
12 accompany the return for information submitted to the secretary by the elections
13 board under s. 11.50 (2m) without cost to the board. Annually on August 15, the
14 secretary of revenue shall certify to the elections board, the department of
15 administration, and the state treasurer under s. 11.50 the total amount of
16 designations made on returns processed by the department of revenue during the
17 preceding fiscal year and the amount of designations made during that fiscal year
18 for the general account and for the account of each eligible political party. If any
19 individual designates an amount greater than the amount authorized under par.
20 (am) or attempts to place any condition or restriction upon a designation not
21 authorized under par. (am), that individual is deemed not to have made a designation
22 on his or her tax return.

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

24 71.10 (3) (d) If an individual's income tax return is prepared by a paid tax
25 preparer and if the individual does not make a designation under par. (am), the tax

1 preparer shall obtain from the individual his or her signature, on a form prepared
2 by the department of revenue, acknowledging that he or she chooses not to make a
3 designation under par. (am). The form shall contain information regarding the
4 purposes of the designation. No penalty may be imposed on a paid tax preparer who
5 fails to obtain from any individual the form that is required under this paragraph.

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

7 71.10 (4) (gw) 1. The addition of the campaign fund designation under sub. (3)
8 (am).

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

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

11 71.10 (7) (c) 1. For taxable years beginning after December 31, 2000, this state
12 shall pay Minnesota interest on any reciprocity payment that is due under this
13 subsection. Interest shall be calculated according to the Laws of Minnesota 2002
14 Chapter 377, or at another rate and under another method of calculation that is
15 agreed to by Minnesota and Wisconsin.

16 ***4575/3.14* SECTION 171.** 71.22 (4) (g) of the statutes is repealed.

17 ***4575/3.15* SECTION 172.** 71.22 (4) (h) of the statutes is repealed.

18 ***4575/3.16* SECTION 173.** 71.22 (4) (i) of the statutes is amended to read:

19 71.22 (4) (i) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
20 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
21 December 31, 1993, and before January 1, 1995, means the federal Internal
22 Revenue Code as amended to December 31, 1993, excluding sections 103, 104, and
23 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and
24 13215 of P.L. 103–66, and as amended by P.L. 103–296, P.L. 103–337, P.L. 103–465,
25 P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311

1 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L.
2 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and as
3 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
4 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
5 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
6 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
7 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
8 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215
9 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding
10 section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L.
11 104–191, P.L. 104–193, 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. The Internal Revenue
13 Code applies for Wisconsin purposes at the same time as for federal purposes.
14 Amendments to the federal 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 *~~4575/3.17~~* **SECTION 174.** 71.22 (4) (j) of the statutes is amended to read:

4 71.22 (4) (j) 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, 1994, and before January 1, 1996, means the federal Internal
7 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
8 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
9 of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-188, excluding sections 1202,
10 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
11 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
12 106-554, and as indirectly affected in the provisions applicable to this subchapter
13 by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d)
14 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
15 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
16 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
17 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
18 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.
19 104-188, 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. The Internal Revenue
22 Code applies for Wisconsin purposes at the same time as for federal purposes.
23 Amendments to the federal Internal Revenue Code enacted after
24 December 31, 1994, do not apply to this paragraph with respect to taxable years
25 beginning after December 31, 1994, and before January 1, 1996, except that

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

9 *~~4575/3.18~~* SECTION 175. 71.22 (4) (k) of the statutes is amended to read:

10 71.22 (4) (k) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
11 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
12 December 31, 1995, and before January 1, 1997, means the federal Internal
13 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
14 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
15 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,
16 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,
17 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165
18 of P.L. 106–554, and as indirectly affected in the provisions applicable to this
19 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2)
20 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008
21 (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.
22 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
23 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
24 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
25 104–7, P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L.

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

16 *~~4575/3.19~~* **SECTION 176.** 71.22 (4) (L) of the statutes is amended to read:
17 71.22 (4) (L) 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, 1996, and before January 1, 1998, means the federal Internal
20 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
21 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
22 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
23 and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L.
24 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
25 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected in the

1 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647
2 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
3 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.
4 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and
5 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
6 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
7 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202
8 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
9 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L. 106–36, P.L. 106–554,
10 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section
11 431 of P.L. 107–16. The Internal Revenue Code applies for Wisconsin purposes at the
12 same time as for federal purposes. Amendments to the federal Internal Revenue
13 Code enacted after December 31, 1996, do not apply to this paragraph with respect
14 to taxable years beginning after December 31, 1996, and before January 1, 1998,
15 except that changes to the Internal Revenue Code made by P.L. 105–33, P.L. 105–34,
16 P.L. 105–206, P.L. 105–277 and, P.L. 106–36, P.L. 106–554, excluding sections 162
17 and 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, and
18 changes that indirectly affect the provisions applicable to this subchapter made by
19 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,
20 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section
21 431 of P.L. 107–16, apply for Wisconsin purposes at the same time as for federal
22 purposes.

23 *–4575/3.20* **SECTION 177.** 71.22 (4) (m) of the statutes is amended to read:

24 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
25 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after

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

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

5 ***-4575/3.21* SECTION 178.** 71.22 (4) (n) of the statutes is amended to read:

6 71.22 (4) (n) 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, 1998, and before January 1, 2000, means the federal Internal
9 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
10 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
11 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
12 and as amended by P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding sections
13 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16,
14 and as indirectly affected in the provisions applicable to this subchapter by P.L.
15 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812
16 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
17 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
18 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
19 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
20 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.
21 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
23 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding
24 sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L.
25 107–16. The Internal Revenue Code applies for Wisconsin purposes at the same time

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

11 *~~4575/3.22~~* **SECTION 179.** 71.22 (4) (o) of the statutes is amended to read:
12 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
13 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
14 December 31, 1999, means the federal Internal Revenue Code as amended to
15 December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102–227, sections
16 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66 and sections 1123
17 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as amended by P.L.
18 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding
19 and P.L. 107–16, excluding section 431 of P.L. 107–16, and as indirectly affected in
20 the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.
21 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823
22 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L.
23 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, 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. 104–188, excluding sections
2 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.
3 104–193, P.L. 105–33, P.L. 105–34, 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. The Internal
6 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, excluding sections
13 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16,
14 apply for Wisconsin purposes at the same time as for federal purposes.

15 *~~4575/3.25~~* SECTION 182. 71.22 (4m) (e) of the statutes is repealed.

16 *~~4575/3.26~~* SECTION 183. 71.22 (4m) (f) of the statutes is repealed.

17 *~~4575/3.27~~* SECTION 184. 71.22 (4m) (g) of the statutes is amended to read:

18 71.22 (4m) (g) For taxable years that begin after December 31, 1993, and
19 before January 1, 1995, “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, 1993, excluding sections 103,
22 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203
23 (d), and 13215 of P.L. 103–66, and as amended by P.L. 103–296, P.L. 103–337, P.L.
24 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
25 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206

1 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
2 and as indirectly affected in the provisions applicable to this subchapter by P.L.
3 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
4 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
5 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
6 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103-66, P.L. 103-296, P.L. 103-337,
7 P.L. 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
8 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206
9 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554.

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

24 *~~4575/3.28~~* **SECTION 185.** 71.22 (4m) (h) of the statutes is amended to read:

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

1 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
2 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
3 106-554, apply for Wisconsin purposes at the same time as for federal purposes.

4 *~~4575/3.29~~* **SECTION 186.** 71.22 (4m) (i) of the statutes is amended to read:

5 71.22 (4m) (i) For taxable years that begin after December 31, 1995, and before
6 January 1, 1997, "Internal Revenue Code", for corporations that are subject to a tax
7 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
8 Revenue Code as amended to December 31, 1995, 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. 104-188, excluding sections 1123, 1202, 1204,
11 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34,
12 P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165
13 of P.L. 106-554, and as indirectly affected in the provisions applicable to this
14 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
15 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
16 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
17 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
18 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123, 1202,
19 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, PL. 105-33, P.L.
20 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
21 and 165 of P.L. 106-554. The Internal Revenue Code applies for Wisconsin purposes
22 at the same time as for federal purposes. Amendments to the Internal Revenue Code
23 enacted after December 31, 1995, do not apply to this paragraph with respect to
24 taxable years beginning after December 31, 1995, and before January 1, 1997,
25 except that changes to the Internal Revenue Code made by P.L. 104-188, excluding

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. 104–188, excluding
5 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
6 104–193, P.L. 105–33, 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, apply for Wisconsin
8 purposes at the same time as for federal purposes.

9 *–4575/3.30* **SECTION 187.** 71.22 (4m) (j) of the statutes is amended to read:

10 71.22 (4m) (j) For taxable years that begin after December 31, 1996, and before
11 January 1, 1998, “Internal Revenue Code”, for corporations that are subject to a tax
12 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
13 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
14 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
15 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188
16 and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L.
17 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
18 107–16, excluding section 431 of P.L. 107–16, and as indirectly affected in the
19 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647,
20 P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
21 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
22 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
23 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
24 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L. 104–188, P.L.
25 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and,

1 P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
2 107-16, 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 Internal Revenue Code enacted after December 31, 1996, do not apply to this
5 paragraph with respect to taxable years beginning after December 31, 1996, and
6 before January 1, 1998, except that changes to the Internal Revenue Code made by
7 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,
8 excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section
9 431 of P.L. 107-16, and changes that indirectly affect provisions applicable to this
10 subchapter made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L.
11 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
12 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the
13 same time as for federal purposes.

14 *~~4575/3.31~~ **SECTION 188.** 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. 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected in the
24 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
25 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,

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

19 ***-4575/3.32* SECTION 189.** 71.22 (4m) (L) of the statutes is amended to read:

20 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and
21 before January 1, 2000, "Internal Revenue Code", for corporations that are subject
22 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
23 Internal Revenue Code as amended to December 31, 1998, 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.

1 104–188, and as amended by P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding
2 sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L.
3 107–16, and as indirectly affected in the provisions applicable to this subchapter by
4 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,
5 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
6 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
7 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
8 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
9 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
10 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170,
11 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16,
12 excluding section 431 of P.L. 107–16. The Internal Revenue Code applies for
13 Wisconsin purposes at the same time as for federal purposes. Amendments to the
14 Internal Revenue Code enacted after December 31, 1998, do not apply to this
15 paragraph with respect to taxable years beginning after December 31, 1998, and
16 before January 1, 2000, except that changes to the Internal Revenue Code made by
17 P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L.
18 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, and changes that
19 indirectly affect the provisions applicable to this subchapter made by 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. 107–16, excluding section 431 of P.L. 107–16, apply for Wisconsin purposes at
22 the same time as for federal purposes.

23 *–4575/3.33* **SECTION 190.** 71.22 (4m) (m) of the statutes is amended to read:

24 71.22 (4m) (m) For taxable years that begin after December 31, 1999,
25 “Internal Revenue Code”, for corporations that are subject to a tax on unrelated

1 business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as
2 amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102-227,
3 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and sections
4 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L.
5 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding
6 section 431 of P.L. 107-16, and as indirectly affected in the provisions applicable to
7 this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
8 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
9 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
10 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
11 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
12 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
13 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
14 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L.
15 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16. The Internal
16 Revenue Code applies for Wisconsin purposes at the same time as for federal
17 purposes. Amendments to the Internal Revenue Code enacted after December 31,
18 1999, do not apply to this paragraph with respect to taxable years beginning after
19 December 31, 1999, except that changes to the Internal Revenue Code made by P.L.
20 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding
21 section 431 of P.L. 107-16, and changes that indirectly affect the provisions
22 applicable to this subchapter made by P.L. 106-554, excluding sections 162 and 165
23 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, apply for
24 Wisconsin purposes at the same time as for federal purposes.

25 *4575/3.36* **SECTION 193.** 71.26 (2) (b) 7. of the statutes is repealed.

1 *~~4575/3.37~~* **SECTION 194.** 71.26 (2) (b) 8. of the statutes is repealed.

2 *~~4575/3.38~~* **SECTION 195.** 71.26 (2) (b) 9. of the statutes is amended to read:

3 71.26 (2) (b) 9. For taxable years that begin after December 31, 1993, and
4 before January 1, 1995, for a corporation, conduit or common law trust which
5 qualifies as a regulated investment company, real estate mortgage investment
6 conduit or real estate investment trust under the Internal Revenue Code as amended
7 to December 31, 1993, excluding sections 103, 104, and 110 of P.L. 102–227 and
8 sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103–66, and
9 as amended by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding
10 section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L.
11 104–191, P.L. 104–193, 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 in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.
14 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
15 102–227, 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 13113, 13150 (d), 13171 (d), 13174, 13203
17 (d), and 13215 of P.L. 103–66, 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, “net income”
21 means the federal regulated investment company taxable income, federal real estate
22 mortgage investment conduit taxable income or federal real estate investment trust
23 taxable income of the corporation, conduit or trust as determined under the 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, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
7 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
8 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
9 13174, 13203 (d), and 13215 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465,
10 P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311
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, except
13 that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be
14 depreciated for taxable years 1983 to 1986 under the Internal Revenue Code as
15 amended to December 31, 1980, shall continue to be depreciated under the Internal
16 Revenue Code as amended to December 31, 1980, and except that the appropriate
17 amount shall be added or subtracted to reflect differences between the depreciation
18 or adjusted basis for federal income tax purposes and the depreciation or adjusted
19 basis under this chapter of any property disposed of during the taxable year. The
20 Internal Revenue Code as amended to December 31, 1993, excluding sections 103,
21 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203
22 (d), and 13215 of P.L. 103–66, and as amended by P.L. 103–296, P.L. 103–337, P.L.
23 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
24 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
25 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,