

1 (5), all receipts from grants awarded under ss. 38.04 (8), (19), (20), and (31), 38.14
2 (11), 38.26, 38.27, ~~38.305~~, 38.31, 38.33, and 38.38, all fees collected under s. 38.24,
3 and driver education and chauffeur training aids.

4 *~~4543/5.5~~* **SECTION 99.** 38.305 of the statutes, as affected by 2001 Wisconsin
5 Act 16, is repealed.

6 *~~4543/5.6~~* **SECTION 100.** 38.307 of the statutes is created to read:

7 **38.307 Educational assistance for dislocated workers.** (1) Beginning in
8 the 2002–03 school year, the board shall pay a student’s tuition and fees at a district
9 college under s. 38.24 (1m) if the student satisfies all of the following criteria:

10 (a) The student is a dislocated worker who has been referred to the district by
11 a local work force development board established under 29 USC 2832.

12 (b) The student is enrolled in an associate degree program or a vocational
13 diploma program.

14 (c) The student maintains a grade point average of at least 2.0.

15 (2) The board shall pay tuition and fees under this section from the
16 appropriation under s. 20.292 (1) (eq). If the amount appropriated in any fiscal year
17 is insufficient to pay the tuition and fees of all eligible students, the board shall fulfill
18 requests for payment in the order in which they were received.

19 (4) The board shall promulgate rules to implement and administer this section.

20 *~~4548/2.30~~* *~~3266/P1.19~~* **SECTION 101.** 47.03 (3) (d) of the statutes is
21 amended to read:

22 47.03 (3) (d) Any person who violates this subsection shall be fined not more
23 than ~~\$1,000~~ \$10,000 or imprisoned for not more than ~~2 years~~ 9 months or both.

24 *~~4548/2.31~~* *~~0590/P5.1~~* **SECTION 102.** 48.355 (2d) (b) 3. of the statutes is
25 amended to read:

1 48.355 (2d) (b) 3. That the parent has committed a violation of s. 940.19 (3),
2 1999 stats., a violation of s. 940.19 (2), (~~3~~), (4) or (5), 940.225 (1) or (2), 948.02 (1) or
3 (2), 948.025 or 948.03 (2) (a) or (3) (a) or a violation of the law of any other state or
4 federal law, if that violation would be a violation of s. 940.19 (2), (~~3~~), (4) or (5), 940.225
5 (1) or (2), 948.02 (1) or (2), 948.025 or 948.03 (2) (a) or (3) (a) if committed in this state,
6 and that the violation resulted in great bodily harm, as defined in s. 939.22 (14), or
7 in substantial bodily harm, as defined in s. 939.22 (38), to the child or another child
8 of the parent.

9 *~~4548/2.32~~* *~~0590/P5.2~~* **SECTION 103.** 48.415 (9m) (b) 2. of the statutes is
10 amended to read:

11 48.415 (9m) (b) 2. The commission of a violation of s. 940.19 (3), 1999 stats.,
12 a violation of s. 940.19 (2), (~~3~~), (4) or (5), 940.225 (1) or (2), 948.02 (1) or (2), 948.025,
13 948.03 (2) (a) or (3) (a), 948.05, 948.06 or 948.08 or a violation of the law of any other
14 state or federal law, if that violation would be a violation of s. 940.19 (2), (~~3~~), (4) or
15 (5), 940.225 (1) or (2), 948.02 (1) or (2), 948.025, 948.03 (2) (a) or (3) (a), 948.05, 948.06
16 or 948.08 if committed in this state.

17 *~~4548/2.33~~* *~~0590/P5.3~~* **SECTION 104.** 48.417 (1) (d) of the statutes is
18 amended to read:

19 48.417 (1) (d) A court of competent jurisdiction has found that the parent has
20 committed a violation of s. 940.19 (3), 1999 stats., a violation of s. 940.19 (2), (~~3~~), (4)
21 or (5), 940.225 (1) or (2), 948.02 (1) or (2), 948.025 or 948.03 (2) (a) or (3) (a) or a
22 violation of the law of any other state or federal law, if that violation would be a
23 violation of s. 940.19 (2), (~~3~~), (4) or (5), 940.225 (1) or (2), 948.02 (1) or (2), 948.025 or
24 948.03 (2) (a) or (3) (a) if committed in this state, and that the violation resulted in

1 great bodily harm, as defined in s. 939.22 (14), or in substantial bodily harm, as
2 defined in s. 939.22 (38), to the child or another child of the parent.

3 *~~4462/4.5~~* **SECTION 105.** 48.561 (3) (a) (intro.) of the statutes, as affected by
4 2001 Wisconsin Act 16, is renumbered 48.561 (3) (intro.) and amended to read:

5 48.561 (3) (intro.) A county having a population of 500,000 or more shall
6 contribute ~~\$58,893,500~~ \$38,792,200 in each state fiscal year for the provision of child
7 welfare services in that county by the department. That contribution shall be made
8 as follows:

9 *~~4462/4.6~~* **SECTION 106.** 48.561 (3) (a) 1. of the statutes, as created by 2001
10 Wisconsin Act 16, is renumbered 48.561 (3) (a).

11 *~~4462/4.7~~* **SECTION 107.** 48.561 (3) (a) 2. of the statutes, as created by 2001
12 Wisconsin Act 16, is renumbered 48.561 (3) (bm).

13 *~~4462/4.8~~* **SECTION 108.** 48.561 (3) (a) 3. of the statutes, as created by 2001
14 Wisconsin Act 16, is repealed.

15 *~~4462/4.9~~* **SECTION 109.** 48.561 (3) (b) of the statutes, as affected by 2001
16 Wisconsin Act 16, is repealed.

17 *~~4548/2.34~~* *~~0590/P5.4~~* **SECTION 110.** 48.57 (3p) (g) 2. of the statutes is
18 amended to read:

19 48.57 (3p) (g) 2. The person has had imposed on him or her a penalty specified
20 in s. 939.64, 1999 stats., or s. 939.641, 1999 stats., or s. 939.62, 939.621, 939.63,
21 939.64, ~~939.641~~ or 939.645 or has been convicted of a violation of the law of any other
22 state or federal law under circumstances under which the person would be subject
23 to a penalty specified in any of those sections if convicted in this state.

24 *~~4548/2.35~~* **SECTION 111.** 48.685 (1) (c) of the statutes is amended to read:

1 48.685 (1) (c) “Serious crime” means a violation of s. 940.19 (3), 1999 stats., a
2 violation of s. 940.01, 940.02, 940.03, 940.05, 940.12, 940.19 (2), ~~(3)~~, (4), (5) or (6),
3 940.22 (2) or (3), 940.225 (1), (2) or (3), 940.285 (2), 940.29, 940.295, 948.02 (1) or (2),
4 948.025, 948.03 (2), 948.05, 948.055, 948.06, 948.07, 948.08, 948.11 (2) (a) or (am),
5 948.12, 948.13, 948.21 (1) or 948.30 or a violation of the law of any other state or
6 United States jurisdiction that would be a violation of s. 940.19 (3), 1999 stats., or
7 a violation of s. 940.01, 940.02, 940.03, 940.05, 940.12, 940.19 (2), ~~(3)~~, (4), (5) or (6),
8 940.22 (2) or (3), 940.225 (1), (2) or (3), 940.285 (2), 940.29, 940.295, 948.02 (1) or (2),
9 948.025, 948.03 (2), 948.05, 948.055, 948.06, 948.07, 948.08, 948.11 (2) (a) or (am),
10 948.12, 948.13, 948.21 (1) or 948.30 if committed in this state.

11 *~~4548/2.36~~* *~~0590/P5.5~~* **SECTION 112.** 48.685 (5) (bm) 2. of the statutes is
12 amended to read:

13 48.685 (5) (bm) 2. A violation of s. 940.19 (3), 1999 stats., or of s. 940.19 (2), ~~(3)~~,
14 (4), (5) or (6) or 940.20 (1) or (1m), if the victim is the spouse of the person.

15 *~~4548/2.37~~* *~~0590/P5.6~~* **SECTION 113.** 48.685 (5) (bm) 3. of the statutes is
16 amended to read:

17 48.685 (5) (bm) 3. A violation of s. 943.23 (1m) or (1r), 1999 stats., or of s. 940.01,
18 940.02, 940.03, 940.05, 940.06, 940.21, 940.225 (1), (2) or (3), 940.23, 940.305, 940.31,
19 941.20 (2) or (3), 941.21, 943.10 (2), 943.23 (1g), ~~(1m) or (1r)~~ or 943.32 (2).

20 *~~4548/2.38~~* *~~0590/P5.7~~* **SECTION 114.** 48.685 (5) (bm) 4. of the statutes is
21 amended to read:

22 48.685 (5) (bm) 4. A violation of s. 940.19 (3), 1999 stats., or of s. 940.19 (2), ~~(3)~~,
23 (4), (5) or (6), 940.20, 940.203, 940.205 or 940.207 or an offense under ch. 961 that
24 is a felony, if committed not more than 5 years before the date of the investigation
25 under sub. (2) (am).

1 *~~4548/2.39~~* *~~3266/P1.23~~* **SECTION 115.** 49.141 (7) (a) of the statutes is
2 amended to read:

3 49.141 (7) (a) A person who is convicted of violating sub. (6) in connection with
4 the furnishing by that person of items or services for which payment is or may be
5 made under Wisconsin works ~~may be fined not more than \$25,000 or imprisoned for~~
6 ~~not more than 7 years and 6 months or both~~ is guilty of a Class H felony.

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

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

12 *~~4548/2.41~~* *~~3266/P1.25~~* **SECTION 117.** 49.141 (9) (a) of the statutes is
13 amended to read:

14 49.141 (9) (a) Whoever solicits or receives any remuneration in cash or in-kind,
15 in return for referring an individual to a person for the furnishing or arranging for
16 the furnishing of any item or service for which payment may be made in whole or in
17 part under Wisconsin works, or in return for purchasing, leasing, ordering, or
18 arranging for or recommending purchasing, leasing, or ordering any good, facility,
19 service, or item for which payment may be made in whole or in part under Wisconsin
20 works, is guilty of a Class H felony, except that, notwithstanding the maximum fine
21 specified in s. 939.50 (3) (h), the person may be fined not more than \$25,000 or
22 imprisoned for not more than 7 years and 6 months or both.

23 *~~4548/2.42~~* *~~3266/P1.26~~* **SECTION 118.** 49.141 (9) (b) of the statutes is
24 amended to read:

1 49.141 (9) (b) Whoever offers or pays any remuneration in cash or in-kind to
2 any person to induce the person to refer an individual to a person for the furnishing
3 or arranging for the furnishing of any item or service for which payment may be made
4 in whole or in part under Wisconsin works, or to purchase, lease, order, or arrange
5 for or recommend purchasing, leasing, or ordering any good, facility, service or item
6 for which payment may be made in whole or in part under any provision of Wisconsin
7 works, is guilty of a Class H felony, except that, notwithstanding the maximum fine
8 specified in s. 939.50 (3) (h), the person may be fined not more than \$25,000 ~~or~~
9 ~~imprisoned for not more than 7 years and 6 months or both.~~

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

12 49.141 (10) (b) A person who violates this subsection is guilty of a Class H
13 felony, except that, notwithstanding the maximum fine specified in s. 939.50 (3) (h),
14 the person may be fined not more than \$25,000 ~~or imprisoned for not more than 7~~
15 ~~years and 6 months or both.~~

16 *~~4548/2.44~~* **SECTION 120.** 49.195 (3n) (k) of the statutes is amended to read:

17 49.195 (3n) (k) Any person who removes, deposits or conceals or aids in
18 removing, depositing or concealing any property upon which a levy is authorized
19 under this subsection with intent to evade or defeat the assessment or collection of
20 any debt ~~may be fined not more than \$5,000 or imprisoned for not more than 4 years~~
21 ~~and 6 months or both, is guilty of a Class H felony and shall be liable to the state for~~
22 assessed the costs of prosecution.

23 *~~4548/2.45~~* **SECTION 121.** 49.195 (3n) (r) of the statutes is amended to read:

24 49.195 (3n) (r) No employer may discharge or otherwise discriminate with
25 respect to the terms and conditions of employment against any employee by reason

1 of the fact that his or her earnings have been subject to levy for any one levy or
2 because of compliance with any provision of this subsection. Any person who violates
3 this paragraph ~~may be fined not more than \$1,000 or imprisoned for not more than~~
4 ~~2 years or both~~ is guilty of a Class I felony.

5 *~~4668/2.1~~* **SECTION 122.** 49.45 (49) of the statutes is created to read:

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

- 12 (a) Two physicians, as defined in s. 448.01 (5), who are currently in practice.
13 (b) Two pharmacists, as defined in s. 450.01 (15).
14 (c) One advocate for recipients of medical assistance.
15 (d) One representative of the pharmaceutical manufacturing industry.

16 *~~4548/2.46~~* *~~3266/P1.28~~* **SECTION 123.** 49.49 (1) (b) 1. of the statutes is
17 amended to read:

18 49.49 (1) (b) 1. In the case of such a statement, representation, concealment,
19 failure, or conversion by any person in connection with the furnishing by that person
20 of items or services for which medical assistance is or may be made, a person
21 ~~convicted of violating this subsection is guilty of a Class H felony, except that,~~
22 ~~notwithstanding the maximum fine specified in s. 939.50 (3) (h), the person may be~~
23 ~~fined not more than \$25,000 or imprisoned for not more than 7 years and 6 months~~
24 ~~or both.~~

1 *~~4548/2.47~~* *~~3266/P1.29~~* **SECTION 124.** 49.49 (2) (a) of the statutes is
2 amended to read:

3 49.49 (2) (a) *Solicitation or receipt of remuneration.* Any person who solicits
4 or receives any remuneration, including any kickback, bribe, or rebate, directly or
5 indirectly, overtly or covertly, in cash or in kind, in return for referring an individual
6 to a person for the furnishing or arranging for the furnishing of any item or service
7 for which payment may be made in whole or in part under a medical assistance
8 program, or in return for purchasing, leasing, ordering, or arranging for or
9 recommending purchasing, leasing, or ordering any good, facility, service, or item for
10 which payment may be made in whole or in part under a medical assistance program,
11 is guilty of a Class H felony, except that, notwithstanding the maximum fine specified
12 in s. 939.50 (3) (h), the person may be fined not more than \$25,000 or imprisoned for
13 not more than 7 years and 6 months or both.

14 *~~4548/2.48~~* *~~3266/P1.30~~* **SECTION 125.** 49.49 (2) (b) of the statutes is
15 amended to read:

16 49.49 (2) (b) *Offer or payment of remuneration.* Whoever offers or pays any
17 remuneration including any kickback, bribe, or rebate directly or indirectly, overtly
18 or covertly, in cash or in kind to any person to induce such person to refer an
19 individual to a person for the furnishing or arranging for the furnishing of any item
20 or service for which payment may be made in whole or in part under a medical
21 assistance program, or to purchase, lease, order, or arrange for or recommend
22 purchasing, leasing, or ordering any good, facility, service or item for which payment
23 may be made in whole or in part under a medical assistance program, is guilty of a
24 Class H felony, except that, notwithstanding the maximum fine specified in s. 939.50

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

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

5 49.49 (3) FRAUDULENT CERTIFICATION OF FACILITIES. No person may knowingly
6 and wilfully make or cause to be made, or induce or seek to induce the making of, any
7 false statement or representation of a material fact with respect to the conditions or
8 operation of any institution or facility in order that such institution or facility may
9 qualify either upon initial certification or upon recertification as a hospital, skilled
10 nursing facility, intermediate care facility, or home health agency. ~~Violators of A~~
11 person who violates this subsection is guilty of a Class II 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 *~~4548/2.50~~* *~~3266/P1.32~~* **SECTION 127.** 49.49 (3m) (b) of the statutes is
16 amended to read:

17 49.49 (3m) (b) A person who violates this subsection is guilty of a Class H
18 felony, except that, notwithstanding the maximum fine specified in s. 939.50 (3) (h),
19 the person may be fined not more than \$25,000 ~~or imprisoned for not more than 7~~
20 ~~years and 6 months or both.~~

21 *~~4548/2.51~~* *~~3266/P1.33~~* **SECTION 128.** 49.49 (4) (b) of the statutes is
22 amended to read:

23 49.49 (4) (b) A person who violates this subsection is guilty of a Class H felony,
24 except that, notwithstanding the maximum fine specified in s. 939.50 (3) (h), the

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

3 ***-4664/2.1* SECTION 129.** 49.68 (3) (a) of the statutes is amended to read:

4 49.68 (3) (a) ~~Any~~ Subject to s. 49.687 (6), any permanent resident of this state
5 who suffers from chronic renal disease may be accepted into the dialysis treatment
6 phase of the renal disease control program if the resident meets the standards set
7 by rule under sub. (2) and the requirements specified in s. 49.687 and the rules
8 promulgated under s. 49.687.

9 ***-4664/2.2* SECTION 130.** 49.68 (3) (b) of the statutes, as affected by 2001
10 Wisconsin Act 16, is amended to read:

11 49.68 (3) (b) From the appropriation accounts under ss. 20.435 (4) (e) and (je),
12 the state shall pay the cost of medical treatment required as a direct result of chronic
13 renal disease of certified patients from the date of certification, including the cost of
14 administering recombinant human erythropoietin to appropriate patients, whether
15 the treatment is rendered in an approved facility in the state or in a dialysis or
16 transplantation center ~~which that~~ is approved as such by a contiguous state, subject
17 to the conditions specified under par. (d) and s. 49.687 (6). Approved facilities may
18 include a hospital in-center dialysis unit or a nonhospital dialysis center ~~which that~~
19 is closely affiliated with a home dialysis program supervised by an approved facility.
20 Aid shall also be provided for all reasonable expenses incurred by a potential
21 living-related donor, including evaluation, hospitalization, surgical costs, and
22 postoperative follow-up to the extent that ~~these~~ those costs are not reimbursable
23 under the federal medicare program, another state-funded health care assistance
24 program, as defined by rule promulgated under s. 49.687 (4), or other insurance. In
25 addition, all expenses incurred in the procurement, transportation, and preservation

1 of cadaveric donor kidneys shall be covered to the extent that ~~these~~ those costs are
2 not otherwise reimbursable. All donor-related costs are chargeable to the recipient
3 and reimbursable under this subsection. The cost of travel, lodging, and meals for
4 persons who must travel to receive inpatient or outpatient dialysis treatment for
5 kidney disease are not reimbursable under this subsection.

6 *~~4664/2.3~~* **SECTION 131.** 49.68 (3) (d) 1. of the statutes is amended to read:

7 49.68 (3) (d) 1. No aid may be granted under this subsection unless the recipient
8 has no other form of aid available from the federal medicare program, from another
9 state-funded health care assistance program, as defined by rule promulgated under
10 s. 49.687 (4), or from private health, accident, sickness, medical ~~and,~~ or hospital
11 insurance coverage. If insufficient aid is available from other sources and if the
12 recipient has paid an amount equal to the annual medicare deductible amount
13 specified in subd. 2., the state shall pay the difference in cost to a qualified recipient.
14 If at any time sufficient federal or private insurance aid or other state aid becomes
15 available during the treatment period, state aid under this subsection shall be
16 terminated or appropriately reduced. Any patient who is eligible for the federal
17 medicare program shall register and pay the premium for medicare medical
18 insurance coverage where permitted, and shall pay an amount equal to the annual
19 medicare deductible amounts required under 42 USC 1395e and 1395L (b), prior to
20 becoming eligible for state aid under this subsection.

21 *~~4664/2.4~~* **SECTION 132.** 49.68 (3) (e) of the statutes is repealed.

22 *~~4664/2.5~~* **SECTION 133.** 49.683 (1) of the statutes is amended to read:

23 49.683 (1) The Subject to s. 49.687 (6), the department may provide financial
24 assistance for costs of medical care of persons over the age of 18 years with the
25 diagnosis of cystic fibrosis who meet ~~financial requirements established by the~~

1 ~~department by rule under s. 49.687 (1) the requirements specified in s. 49.687 and~~
2 ~~the rules promulgated under s. 49.687.~~

3 *~~4664/2.6~~* **SECTION 134.** 49.683 (2) of the statutes, as affected by 2001
4 Wisconsin Act 16, is amended to read:

5 49.683 (2) Approved costs for medical care under sub. (1) shall be paid from the
6 appropriation accounts under s. 20.435 (4) (e) and (je) to the extent that those costs
7 are not reimbursable under the federal medicare program, any other state-funded
8 health care assistance program, as defined by rule promulgated under s. 49.687 (4),
9 or private health insurance coverage.

10 *~~4664/2.7~~* **SECTION 135.** 49.685 (4) of the statutes is amended to read:

11 49.685 (4) ELIGIBILITY. Any Subject to s. 49.687 (6), any permanent resident of
12 this state who suffers from hemophilia or other related congenital bleeding disorder
13 may participate in the program if that person meets the requirements of specified in
14 this section and s. 49.687 and the standards set by rule rules promulgated under this
15 section and s. 49.687. The person shall enter into an agreement with the
16 comprehensive hemophilia treatment center for a maintenance program to be
17 followed by that person as a condition for continued eligibility. The physician
18 director or a designee shall, at least once in each 6-month period, review the
19 maintenance program and verify that the person is complying with the program.

20 *~~4664/2.8~~* **SECTION 136.** 49.685 (6) (b) of the statutes is amended to read:

21 49.685 (6) (b) Reimbursement ~~shall~~ may not be made under this section for any
22 blood products or supplies ~~which that~~ that are not purchased from or provided by a
23 comprehensive hemophilia treatment center, or a source approved by the treatment
24 center. Reimbursement ~~shall~~ may not be made under this section for any portion of
25 the costs of blood products or supplies ~~which that~~ that are payable under any ~~other state~~

1 or federal program, under any other state-funded health care assistance program,
2 as defined by rule promulgated under s. 49.687 (4), or under any grant, contract and
3 any other contractual, or other arrangement.

4 *~~4664/2.9~~* **SECTION 137.** 49.687 (title) of the statutes, as affected by 2001
5 Wisconsin Act 16, is amended to read:

6 **49.687 (title) Disease aids; patient requirements; rebate agreements**
7 **cost-saving measures.**

8 *~~4664/2.10~~* **SECTION 138.** 49.687 (4) of the statutes is created to read:

9 49.687 (4) The department may provide assistance under s. 49.68, 49.683, or
10 49.685 to a person only if the person has first applied for assistance under all other
11 state-funded health care assistance programs for which the person may be eligible.
12 The department shall promulgate a rule defining those other state-funded health
13 care assistance programs and, in defining those programs, shall include the medical
14 assistance program under subch. IV, the health insurance risk-sharing plan under
15 ch. 149, the badger care health care program under s. 49.665, the prescription drug
16 assistance for elderly persons program under s. 49.688, and any other state-funded
17 health care assistance program under which assistance may be payable for the
18 treatment of kidney disease, cystic fibrosis, or hemophilia.

19 *~~4664/2.11~~* **SECTION 139.** 49.687 (5) of the statutes is created to read:

20 49.687 (5) The department shall promulgate rules to contain the cost of
21 assistance provided under ss. 49.68, 49.683, and 49.685. Those rules may include
22 managed care requirements.

23 *~~4664/2.12~~* **SECTION 140.** 49.687 (6) of the statutes is created to read:

24 49.687 (6) If the amounts available under s. 20.435 (4) (e) and (je) are
25 insufficient to provide assistance under s. 49.68, 49.683, and 49.685 to all persons

1 who are eligible to receive assistance under those sections, the department may
2 establish waiting lists for the enrollment of those persons in the programs under
3 those sections and may assign priorities to persons who are on those waiting lists
4 based on criteria that the department shall promulgate by rule.

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

7 49.688 (9) (b) A person who is convicted of violating a rule promulgated by the
8 department under par. (a) in connection with that person's furnishing of prescription
9 drugs under this section is guilty of a Class H felony, except that, notwithstanding
10 the maximum fine specified in s. 939.50 (3) (h), the person may be fined not more than
11 \$25,000, ~~or imprisoned for not more than 7 years and 6 months, or both.~~

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

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

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

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

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

1 49.795 (8) (b) 2. If the value of the food coupons exceeds \$100, but is less than
2 \$5,000, a person who violates this section ~~may be fined not more than \$10,000 or~~
3 ~~imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H
4 felony.

5 *~~4548/2.56~~* *~~3266/P1.22~~* **SECTION 145.** 49.795 (8) (c) of the statutes, as
6 affected by 2001 Wisconsin Act 16, is amended to read:

7 49.795 (8) (c) For any offense under this section, if the value of the food coupons
8 is \$5,000 or more, a person who violates this section ~~may be fined not more than~~
9 ~~\$250,000 or imprisoned for not more than 30 years or both~~ is guilty of a Class G felony.

10 *~~4548/2.57~~* *~~3266/P1.34~~* **SECTION 146.** 49.95 (1) of the statutes is
11 renumbered 49.95 (1) (intro.) and amended to read:

12 49.95 (1) (intro.) Any person who, with intent to secure public assistance under
13 this chapter, whether for himself or herself or for some other person, wilfully makes
14 any false representations ~~may, if~~ is subject to the following penalties:

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

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

20 (c) If the value of the assistance exceeds \$1,000 but does not exceed \$2,500,
21 \$2,000, the person may be fined not more than \$500 ~~\$10,000~~ or imprisoned for not
22 more than ~~7 years and 6~~ 9 months or both; and if.

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

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

3 49.95 (1) (e) If the value of the assistance exceeds \$5,000 but does not exceed
4 \$10,000, the person is guilty of a Class H felony.

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

7 *~~4548/2.59~~* **SECTION 148.** 50.065 (1) (e) 1. of the statutes is amended to read:

8 50.065 (1) (e) 1. “Serious crime” means a violation of s. 940.19 (3), 1999 stats.,
9 a violation of s. 940.01, 940.02, 940.03, 940.05, 940.12, 940.19 (2), ~~(3)~~, (4), (5) or (6),
10 940.22 (2) or (3), 940.225 (1), (2) or (3), 940.285 (2), 940.29, 940.295, 948.02 (1),
11 948.025 or 948.03 (2) (a), or a violation of the law of any other state or United States
12 jurisdiction that would be a violation of s. 940.19 (3), 1999 stats., or a violation of s.
13 940.01, 940.02, 940.03, 940.05, 940.12, 940.19 (2), ~~(3)~~, (4), (5) or (6), 940.22 (2) or (3),
14 940.225 (1), (2) or (3), 940.285 (2), 940.29, 940.295, 948.02 (1), 948.025 or 948.03 (2)
15 (a) if committed in this state.

16 *~~4548/2.60~~* *~~3266/P1.35~~* **SECTION 149.** 51.15 (12) of the statutes is
17 amended to read:

18 51.15 (12) PENALTY. Whoever signs a statement under sub. (4), (5) or (10)
19 knowing the information contained therein to be false ~~may be fined not more than~~
20 ~~\$5,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a
21 Class H felony.

22 *~~4548/2.61~~* *~~3266/P1.36~~* **SECTION 150.** 55.06 (11) (am) of the statutes is
23 amended to read:

24 55.06 (11) (am) Whoever signs a statement under par. (a) knowing the
25 information contained therein to be false ~~may be fined not more than \$5,000 or~~

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

3 *~~4585/2.1~~* **SECTION 151.** 66.0143 of the statutes is created to read:

4 **66.0143 Local appeals for exemption from state mandates. (1)**

5 DEFINITIONS. In this section:

6 (a) “Political subdivision” means a city, village, town, or county.

7 (b) “State mandate” means a state law that requires a political subdivision to
8 engage in an activity or provide a service, or to increase the level of its activities or
9 services.

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

13 1. Health.

14 2. Safety.

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

17 (c) The political subdivision shall specify in its request for a waiver its reason
18 for requesting the waiver. Upon receipt of a request for a waiver, the department of
19 revenue shall forward the request to the administrative agency which is responsible
20 for administrating the state mandate. The agency shall determine whether to grant
21 the waiver and shall notify the political subdivision and the department of revenue
22 of its decision in writing. If no agency is responsible for administrating the state
23 mandate, the department of revenue shall determine whether to grant the waiver
24 and shall notify the political subdivision of its decision in writing.

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

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

11 *–4586/2.1* SECTION 152. 66.0602 of the statutes is created to read:

12 **66.0602 Limit on operating levy increase. (1) DEFINITIONS.** In this section:

13 (a) “Debt levy” means the political subdivision levy for debt service on loans
14 under subch. II of ch. 24, bonds issued under s. 67.05, and promissory notes issued
15 under s. 67.12 (12), less any revenues that abate the levy.

16 (b) “Inflation” means the percentage change in the U.S. bureau of labor
17 statistics consumer price index for Milwaukee and Racine, all items, all urban
18 consumers, or its successor index.

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

20 (d) “Operating levy” means the political subdivision levy, less the debt levy.

21 (e) “Political subdivision” means a municipality or a county.

22 (f) “Population” means the number of persons residing in the political
23 subdivision as determined by the department of administration under s. 16.96.

1 (g) "Total levy rate" means the political subdivision purpose levy divided by the
2 equalized value of the political subdivision exclusive of any tax incremental district
3 value increment.

4 (2) LIMIT. Except as provided in sub. (3), no political subdivision whose total
5 levy rate is equal to or greater than .001 may increase its operating levy, each year,
6 by a percentage that exceeds the sum of all of the following percentages:

7 (a) The increase in inflation from June of the preceding year to June of the
8 current year.

9 (b) The percentage increase in population in the political subdivision from the
10 preceding year to the current year.

11 (3) REFERENDUM, EXCEPTIONS. (a) 1. If the governing body of a political
12 subdivision wishes to exceed the operating levy limit otherwise applicable to the
13 political subdivision under this section, it shall adopt a resolution to that effect. The
14 resolution shall specify the operating levy and the percentage increase in the
15 operating levy that the governing body wishes to impose. The governing body shall
16 call a special election for the purpose of submitting the resolution to the electors of
17 the political subdivision for a referendum on approval or rejection. In lieu of calling
18 a special election, the governing body may specify that the referendum be held at the
19 next succeeding spring primary or election or September primary or general election
20 to be held not earlier than 42 days after the adoption of the resolution of the
21 governing body. The governing body shall file the resolution to be submitted to the
22 electors as provided in s. 8.37.

23 2. The question submitted at the referendum shall be as follows: "Under state
24 law, the operating levy increase for the (name of political subdivision), for the tax
25 to be imposed for the year (year), is limited to% (the amount calculated under

1 sub. (2)) that results in an operating levy of \$.... . Notwithstanding the operating levy
2 increase limit, shall the (name of political subdivision) be allowed to exceed this
3 operating levy increase limit such that the operating levy increase for the year
4 (year) will be% (the amount specified in the governing body's resolution) that
5 results in an operating levy of \$.... ?”

6 3. Immediately after expiration of the time allowed to file a petition for a
7 recount, the clerk of the political subdivision shall certify the results of the
8 referendum to the department of revenue. If a petition for a recount is filed, the clerk
9 shall make this certification immediately after the recount has been completed and
10 the time allowed for filing an appeal has passed or, if appealed, immediately after the
11 appeal is decided. A political subdivision may exceed the operating levy increase
12 limit otherwise applicable to it under this section in that year such that the operating
13 levy increase may not exceed the percentage approved by a majority of those voting
14 on the question. The operating levy that results from approval in a referendum shall
15 be the base operating levy to which the limit under sub. (2) is applied in the following
16 year.

17 (b) 1. If a political subdivision transfers to another governmental unit
18 responsibility for providing any service that the political subdivision provided in the
19 preceding year, the operating levy increase limit otherwise applicable under this
20 section to the political subdivision in the current year is decreased to reflect the cost
21 that the political subdivision would have incurred to provide that service, as
22 determined by the department of revenue.

23 2. If a political subdivision increases the services that it provides by adding
24 responsibility for providing a service transferred to it from another governmental
25 unit in any year, the operating levy increase limit otherwise applicable under this

1 section to the political subdivision in the current year is increased to reflect the cost
2 of that service, as determined by the department of revenue.

3 (c) This section does not apply to any county in which the operating levy that
4 the county may impose under s. 59.605 is less than the operating levy that the county
5 may impose under this section.

6 (d) The limitation in this section does not apply to any increase in a political
7 subdivision's operating levy that results from complying with a court order.

8 (4) NOTIFICATION. Each year, not later than August 15, the department of
9 revenue shall notify every political subdivision of the increase in inflation and
10 population, as described in sub. (2), that applies to the political subdivision.

11 ***-4507/4.2* SECTION 153.** 66.0901 (9) (a) of the statutes is amended to read:

12 66.0901 (9) (a) Notwithstanding sub. (1) (a), in this subsection, "municipality"
13 does not include the ~~department of transportation~~ state.

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

10 70.47 (18) (a) Whoever with intent to injure or defraud alters, damages,
11 removes or conceals any of the items specified under subs. (8) (f) and (17) ~~may be fined~~
12 ~~not more than \$1,000 or imprisoned for not more than 3 years or both~~ is guilty of a
13 Class I felony.

14 *~~4575/3.1~~* **SECTION 158.** 71.01 (6) (g) of the statutes is repealed.

15 *~~4575/3.2~~* **SECTION 159.** 71.01 (6) (h) of the statutes is repealed.

16 *~~4575/3.3~~* **SECTION 160.** 71.01 (6) (i) of the statutes is amended to read:

17 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before
18 January 1, 1995, for natural persons and fiduciaries, except fiduciaries of nuclear
19 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
20 Internal Revenue Code as amended to December 31, 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, and as indirectly affected by P.L. 99-514, P.L.

1 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
2 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and
3 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
4 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103-66, P.L. 103-296,
5 P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L.
6 104-188, excluding section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
7 105-34, P.L. 105-206 and, P.L. 105-277, and 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, 1993, do not apply to this paragraph with respect to taxable years
11 beginning after December 31, 1993, and before January 1, 1995, except that
12 changes to the Internal Revenue Code made by P.L. 103-296, P.L. 103-337, P.L.
13 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
14 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206
15 and, P.L. 105-277, and P.L. 106-554, and changes that indirectly affect the
16 provisions applicable to this subchapter made by P.L. 103-296, P.L. 103-337, P.L.
17 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
18 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206
19 and, P.L. 105-277, and P.L. 106-554, apply for Wisconsin purposes at the same time
20 as for federal purposes.

21 *~~4575/3.4~~* **SECTION 161.** 71.01 (6) (j) of the statutes is amended to read:

22 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
23 January 1, 1996, 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, 1994, excluding sections 103,

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

24 *~~4575/3.5~~* **SECTION 162.** 71.01 (6) (k) of the statutes is amended to read:

1 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before
2 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear
3 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
4 Internal Revenue Code as amended to December 31, 1995, 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. 104-117, P.L. 104-188, excluding
7 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
8 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
9 106-554, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
10 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
11 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
12 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
13 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
14 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and
15 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
16 105-206 and, P.L. 105-277, and P.L. 106-554. The Internal Revenue Code applies
17 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
18 federal Internal Revenue Code enacted after December 31, 1995, do not apply to this
19 paragraph with respect to taxable years beginning after December 31, 1995, and
20 before January 1, 1997, except that changes to the Internal Revenue Code made by
21 P.L. 104-117, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of
22 P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206
23 and, P.L. 105-277, and P.L. 106-554, and changes that indirectly affect the
24 provisions applicable to this subchapter made by P.L. 104-117, P.L. 104-188,
25 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,

1 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
2 106-554, apply for Wisconsin purposes at the same time as for federal purposes.

3 ***-4575/3.6* SECTION 163.** 71.01 (6) (L) of the statutes is amended to read:

4 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before
5 January 1, 1998, 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, 1996, excluding sections 103,
8 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
9 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
10 104-188, and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277
11 and, P.L. 106-36, P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L.
12 107-16, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
13 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
14 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
15 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
16 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
17 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
18 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
19 105-34, P.L. 105-206, P.L. 105-277 and, P.L. 106-36, P.L. 106-554, and P.L. 107-16,
20 excluding section 431 of P.L. 107-16. The Internal Revenue Code applies for
21 Wisconsin purposes at the same time as for federal purposes. Amendments to the
22 federal Internal Revenue Code enacted after December 31, 1996, do not apply to this
23 paragraph with respect to taxable years beginning after December 31, 1996, and
24 before January 1, 1998, except that changes to the Internal Revenue Code made by
25 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,

1 and P.L. 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly
2 affect the provisions applicable to this subchapter made by P.L. 105-33, P.L. 105-34,
3 P.L. 105-206, P.L. 105-277 and, P.L. 106-36, P.L. 106-554, and P.L. 107-16,
4 excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time
5 as for federal purposes.

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

7 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
8 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear
9 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
10 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
11 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
12 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
13 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36
14 and, P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section
15 431 of P.L. 107-16, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.
16 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101 239, P.L. 101-280, P.L.
17 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
18 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
19 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
20 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202
21 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
22 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L.
23 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L.
24 107-16. The Internal Revenue Code applies for Wisconsin purposes at the same time
25 as for federal purposes. Amendments to the federal Internal Revenue Code enacted

1 after December 31, 1997, do not apply to this paragraph with respect to taxable years
2 beginning after December 31, 1997, and before January 1, 1999, except that
3 changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L.
4 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L.
5 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly affect the
6 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.
7 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L.
8 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the
9 same time as for federal purposes.

10 *~~4575/3.8~~* **SECTION 165.** 71.01 (6) (n) of the statutes is amended to read:

11 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
12 January 1, 2000, 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, 1998, excluding sections 103,
15 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
16 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
17 104-188, and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L.
18 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L.
19 107-16, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
20 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
21 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
22 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
23 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
24 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
25 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.

1 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,
2 P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding
3 section 431 of P.L. 107-16. The Internal Revenue Code applies for Wisconsin
4 purposes at the same time as for federal purposes. Amendments to the federal
5 Internal Revenue Code enacted after December 31, 1998, do not apply to this
6 paragraph with respect to taxable years beginning after December 31, 1998, and
7 before January 1, 2000, except that changes to the Internal Revenue Code made by
8 P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L.
9 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and changes that
10 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36
11 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, 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 *~~4575/3.9~~* **SECTION 166.** 71.01 (6) (o) of the statutes is amended to read:

15 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
16 January 1, 2001, for natural persons and fiduciaries, except fiduciaries of nuclear
17 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
18 Internal Revenue Code as amended to December 31, 1999, 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. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554,
22 P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly
23 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
24 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,
25 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.

1 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
2 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L.
3 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
4 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
5 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–200, P.L. 106–230,
6 P.L. 106–519, P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of
7 P.L. 107–16. The Internal Revenue Code applies for Wisconsin purposes at the same
8 time as for federal purposes. Amendments to the federal Internal Revenue Code
9 enacted after December 31, 1999, do not apply to this paragraph with respect to
10 taxable years beginning after December 31, 1999, and before January 1, 2001,
11 except that changes to the Internal Revenue Code made by P.L. 106–200, P.L.
12 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding
13 section 431 of P.L. 107–16, and changes that indirectly affect the provisions
14 applicable to this subchapter made by P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L.
15 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L. 107–16, apply
16 for Wisconsin purposes at the same time as for federal purposes.

17 *–4575/3.10* **SECTION 167.** 71.01 (6) (p) of the statutes is created to read:

18 71.01 (6) (p) For taxable years that begin after December 31, 2000, and before
19 January 1, 2002, for natural persons and fiduciaries, except fiduciaries of nuclear
20 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
21 Internal Revenue Code as amended to December 31, 2000, excluding sections 103,
22 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
23 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
24 104–188, and as amended by P.L. 107–16, excluding section 431 of P.L. 107–16, and
25 P.L. 107–22, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647,

1 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508,
2 P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
3 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
4 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
5 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
6 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
7 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
8 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, P.L. 107-16,
9 excluding section 431 of P.L. 107-16, and P.L. 107-22. The Internal Revenue Code
10 applies for Wisconsin purposes at the same time as for federal purposes.
11 Amendments to the federal Internal Revenue Code enacted after December 31, 2000,
12 do not apply to this paragraph with respect to taxable years beginning after
13 December 31, 2000, and before January 1, 2002, except that changes to the Internal
14 Revenue Code made by P.L. 107-16, excluding section 431 of P.L. 107-16, and P.L.
15 107-22, and changes that indirectly affect the provisions applicable to this
16 subchapter made by P.L. 107-16, excluding section 431 of P.L. 107-16, and P.L.
17 107-22, apply for Wisconsin purposes at the same time as for federal purposes.

18 ***-4575/3.11* SECTION 168.** 71.01 (6) (q) of the statutes is created to read:

19 71.01 (6) (q) For taxable years that begin after December 31, 2001, for natural
20 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
21 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
22 as amended to December 31, 2001, excluding sections 103, 104, and 110 of P.L.
23 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
24 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and section
25 431 of P.L. 107-16, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.

1 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L.
2 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
3 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
4 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
5 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202
6 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
7 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
8 106-170, P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, P.L.
9 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, and P.L. 107-22. The
10 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
11 purposes. Amendments to the federal Internal Revenue Code enacted after
12 December 31, 2001, do not apply to this paragraph with respect to taxable years
13 beginning after December 31, 2001.

14 ***-4575/3.12* SECTION 169.** 71.01 (7r) of the statutes is renumbered 71.01 (7r)
15 (a) and amended to read:

16 71.01 (7r) (a) ~~Notwithstanding~~ For taxable years that begin after December 31,
17 2000, and before January 1, 2002, notwithstanding sub. (6), for purposes of
18 computing amortization or depreciation, "Internal Revenue Code" means either the
19 federal Internal Revenue Code as amended to December 31, ~~1999~~ 2000, or the federal
20 Internal Revenue Code in effect for the taxable year for which the return is filed,
21 except that property that, under s. 71.02 (2) (d) 12., 1985 stats., is required to be
22 depreciated for taxable year 1986 under the Internal Revenue Code as amended to
23 December 31, 1980, shall continue to be depreciated under the Internal Revenue
24 Code as amended to December 31, 1980.

25 ***-4575/3.13* SECTION 170.** 71.01 (7r) (b) of the statutes is created to read:

1 71.01 (7r) (b) For taxable years that begin after December 31, 2001,
2 notwithstanding sub. (6), for purposes of computing amortization or depreciation,
3 "Internal Revenue Code" means either the federal Internal Revenue Code as
4 amended to December 31, 2001, or the federal Internal Revenue Code in effect for the
5 taxable year for which the return is filed, except that property that, under s. 71.02
6 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year 1986 under the
7 Internal Revenue Code as amended to December 31, 1980, shall continue to be
8 depreciated under the Internal Revenue Code as amended to December 31, 1980.

9 *~~4575/3.14~~* **SECTION 171.** 71.22 (4) (g) of the statutes is repealed.

10 *~~4575/3.15~~* **SECTION 172.** 71.22 (4) (h) of the statutes is repealed.

11 *~~4575/3.16~~* **SECTION 173.** 71.22 (4) (i) of the statutes is amended to read:

12 71.22 (4) (i) 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, 1993, and before January 1, 1995, means the federal Internal
15 Revenue Code as amended to December 31, 1993, excluding sections 103, 104, and
16 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and
17 13215 of P.L. 103-66, and as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465,
18 P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311
19 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L.
20 105-277, and P.L. 106-554, and as indirectly affected in the provisions applicable to
21 this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803
22 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section
23 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,
24 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
25 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),

1 13174, 13203 (d), and 13215 of P.L. 103-66, 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. The Internal Revenue Code applies for Wisconsin
5 purposes at the same time as for federal purposes. Amendments to the federal
6 Internal Revenue Code enacted after December 31, 1993, do not apply to this
7 paragraph with respect to taxable years beginning after December 31, 1993, and
8 before January 1, 1995, except that changes to the Internal Revenue Code made by
9 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding section 1 of P.L.
10 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L. 104-191, P.L.
11 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, and
12 changes that indirectly affect the provisions applicable to this subchapter made by
13 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding section 1 of P.L.
14 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L. 104-191, P.L.
15 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, apply for
16 Wisconsin purposes at the same time as for federal purposes.

17 *~~4575/3.17~~* **SECTION 174.** 71.22 (4) (j) of the statutes is amended to read:

18 71.22 (4) (j) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
19 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
20 December 31, 1994, and before January 1, 1996, means the federal Internal
21 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
22 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
23 of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-188, excluding sections 1202,
24 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
25 105-206 and, P.L. 105-277, and P.L. 106-554, 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 1202, 1204,
8 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
9 105-206 and, P.L. 105-277, and P.L. 106-554. The Internal Revenue Code applies
10 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
11 federal Internal Revenue Code enacted after December 31, 1994, do not apply to this
12 paragraph with respect to taxable years beginning after December 31, 1994, and
13 before January 1, 1996, except that changes to the Internal Revenue Code made by
14 P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L.
15 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277,
16 and P.L. 106-554, and changes that indirectly affect the provisions applicable to this
17 subchapter made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311,
18 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and,
19 P.L. 105-277, and P.L. 106-554, apply for Wisconsin purposes at the same time as
20 for federal purposes.

21 *~~4575/3.18~~* **SECTION 175.** 71.22 (4) (k) of the statutes is amended to read:
22 71.22 (4) (k) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
23 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
24 December 31, 1995, and before January 1, 1997, means the federal Internal
25 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and

1 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
2 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,
3 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,
4 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, and as indirectly affected in the
5 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647
6 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
7 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.
8 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and
9 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
10 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
11 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123, 1202,
12 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
13 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554. The Internal Revenue
14 Code applies for Wisconsin purposes at the same time as for federal purposes.
15 Amendments to the federal Internal Revenue Code enacted after
16 December 31, 1995, do not apply to this paragraph with respect to taxable years
17 beginning after December 31, 1995, and before January 1, 1997, except that
18 changes to the Internal Revenue Code made by P.L. 104–188, excluding sections
19 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
20 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, and changes
21 that indirectly affect the provisions applicable to this subchapter made by P.L.
22 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
23 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,
24 and P.L. 106–554, apply for Wisconsin purposes at the same time as for federal
25 purposes.

1 *~~4575/3.19~~* **SECTION 176.** 71.22 (4) (L) of the statutes is amended to read:
2 71.22 (4) (L) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
3 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
4 December 31, 1996, and before January 1, 1998, means the federal Internal
5 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
6 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
7 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
8 and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L.
9 106–36, P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, and as
10 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
11 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
12 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
13 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
14 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
15 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
16 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
17 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) 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, P.L. 105–277 and,
19 P.L. 106–36, 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, 1996, do not apply to this paragraph with respect to taxable years
23 beginning after December 31, 1996, and before January 1, 1998, except that
24 changes to the Internal Revenue Code made by P.L. 105–33, P.L. 105–34, P.L.
25 105–206, P.L. 105–277 and, P.L. 106–36, P.L. 106–554, and P.L. 107–16, excluding

1 section 431 of P.L. 107-16, and changes that indirectly affect the provisions
2 applicable to this subchapter made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L.
3 105-277 and, P.L. 106-36, P.L. 106-554, and P.L. 107-16, excluding section 431 of
4 P.L. 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

5 ***-4575/3.20* SECTION 177.** 71.22 (4) (m) of the statutes is amended to read:

6 71.22 (4) (m) 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, 1997, and before January 1, 1999, means the federal Internal
9 Revenue Code as amended to December 31, 1997, 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. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L.
13 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L.
14 107-16, and as indirectly affected in the provisions applicable to this subchapter by
15 P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2),
16 812 (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, P.L. 106-573,
24 and P.L. 107-16, excluding section 431 of P.L. 107-16. The Internal Revenue Code
25 applies for Wisconsin purposes at the same time as for federal purposes.

1 Amendments to the federal Internal Revenue Code enacted after December 31, 1997,
2 do not apply to this paragraph with respect to taxable years beginning after
3 December 31, 1997, and before January 1, 1999, except that changes to the Internal
4 Revenue Code made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and,
5 P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of
6 P.L. 107-16, and changes that indirectly affect the provisions applicable to this
7 subchapter made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L.
8 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L.
9 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

10 *~~4575/3.21~~* **SECTION 178.** 71.22 (4) (n) of the statutes is amended to read:

11 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
12 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
13 December 31, 1998, and before January 1, 2000, means the federal Internal
14 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
15 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
16 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
17 and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L.
18 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and
19 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,
20 P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
21 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
22 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
23 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
24 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
25 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,

1 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
2 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
3 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554,
4 P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16. The Internal
5 Revenue Code applies for Wisconsin purposes at the same time as for federal
6 purposes. Amendments to the federal Internal Revenue Code enacted after
7 December 31, 1998, do not apply to this paragraph with respect to taxable years
8 beginning after December 31, 1998, and before January 1, 2000, except that
9 changes to the Internal Revenue Code made by P.L. 106-36 and, P.L. 106-170, P.L.
10 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding
11 section 431 of P.L. 107-16, and changes that indirectly affect the provisions
12 applicable to this subchapter made by P.L. 106-36 and, P.L. 106-170, P.L. 106-230,
13 P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of
14 P.L. 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

15 *~~4575/3.22~~* **SECTION 179.** 71.22 (4) (o) of the statutes is amended to read:

16 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
17 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
18 December 31, 1999, and before January 1, 2001, means the federal Internal Revenue
19 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
20 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
21 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
22 amended by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573,
23 and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected in
24 the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.
25 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823

1 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
2 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
3 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
4 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
5 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
6 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
7 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
8 106-36 and, P.L. 106-170, P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554,
9 P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16. The Internal
10 Revenue Code applies for Wisconsin purposes at the same time as for federal
11 purposes. Amendments to the federal Internal Revenue Code enacted after
12 December 31, 1999, do not apply to this paragraph with respect to taxable years
13 beginning after December 31, 1999, and before January 1, 2001, except that changes
14 to the Internal Revenue Code made by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L.
15 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and
16 changes that indirectly affect the provisions applicable to this subchapter made by
17 P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L.
18 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the
19 same time as for federal purposes.

20 *~~4575/3.23~~* **SECTION 180.** 71.22 (4) (p) of the statutes is created to read:
21 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
22 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after
23 December 31, 2000, and before January 1, 2002, means the federal Internal Revenue
24 Code as amended to December 31, 2000, excluding sections 103, 104, and 110 of P.L.
25 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,

1 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
2 amended by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22, and
3 as indirectly affected in the provisions applicable to this subchapter by P.L. 99–514,
4 P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
5 821 (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, and 13203 (d) of P.L.
9 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
10 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
11 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
12 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L.
13 106–554, P.L. 106–573, P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L.
14 107–22. The Internal Revenue Code applies for Wisconsin purposes at the same time
15 as for federal purposes. Amendments to the federal Internal Revenue Code enacted
16 after December 31, 2000, do not apply to this paragraph with respect to taxable years
17 beginning after December 31, 2000, and before January 1, 2002, except that changes
18 to the Internal Revenue Code made by P.L. 107–16, excluding section 431 of P.L.
19 107–16, and P.L. 107–22, and changes that indirectly affect the provisions applicable
20 to this subchapter made by P.L. 107–16, excluding section 431 of P.L. 107–16, and
21 P.L. 107–22, apply for Wisconsin purposes at the same time as for federal purposes.

22 *–4575/3.24* **SECTION 181.** 71.22 (4) (q) of the statutes is created to read:

23 71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
24 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after
25 December 31, 2001, means the federal Internal Revenue Code as amended to

1 December 31, 2001, excluding sections 103, 104, and 110 of P.L. 102-227, sections
2 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
3 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and section 431 of P.L. 107-16,
4 and as indirectly affected in the provisions applicable to this subchapter by P.L.
5 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812
6 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
7 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
8 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
9 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
10 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.
11 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
12 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
13 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-200, P.L. 106-230, P.L.
14 106-519, P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L. 107-16, excluding section 431
15 of P.L. 107-16, and P.L. 107-22. The Internal Revenue Code applies for Wisconsin
16 purposes at the same time as for federal purposes. Amendments to the federal
17 Internal Revenue Code enacted after December 31, 2001, do not apply to this
18 paragraph with respect to taxable years beginning after December 31, 2001.

19 *~~4575/3.25~~* **SECTION 182.** 71.22 (4m) (e) of the statutes is repealed.

20 *~~4575/3.26~~* **SECTION 183.** 71.22 (4m) (f) of the statutes is repealed.

21 *~~4575/3.27~~* **SECTION 184.** 71.22 (4m) (g) of the statutes is amended to read:

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

1 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203
2 (d), and 13215 of P.L. 103-66, and as amendeded by P.L. 103-296, P.L. 103-337, P.L.
3 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
4 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206
5 and, P.L. 105-277, and P.L. 106-554, and as indirectly affected in the provisions
6 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
7 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
8 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
9 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215
10 of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding
11 section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 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. The Internal Revenue Code applies for Wisconsin purposes at the same
14 time as for federal purposes. Amendments to the Internal Revenue Code enacted
15 after 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, and changes that indirectly affect the
21 provisions applicable to this subchapter made by P.L. 103-296, P.L. 103-337, P.L.
22 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
23 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206
24 and, P.L. 105-277, and P.L. 106-554, apply for Wisconsin purposes at the same time
25 as for federal purposes.

1 *~~4575/3.28~~* **SECTION 185.** 71.22 (4m) (h) of the statutes is amended to read:

2 71.22 (4m) (h) For taxable years that begin after December 31, 1994, and
3 before January 1, 1996, "Internal Revenue Code", for corporations that are subject
4 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
5 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
6 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
7 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-188, excluding
8 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
9 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, and as indirectly affected
10 in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.
11 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
12 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
13 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
14 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.
15 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.
16 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and 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, and changes that
24 indirectly affect the provisions applicable to this subchapter made by P.L. 104-7, P.L.
25 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.

1 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
2 106-554, apply for Wisconsin purposes at the same time as for federal purposes.

3 *~~4575/3.29~~* **SECTION 186.** 71.22 (4m) (i) of the statutes is amended to read:

4 71.22 (4m) (i) For taxable years that begin after December 31, 1995, and before
5 January 1, 1997, "Internal Revenue Code", for corporations that are subject to a tax
6 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
7 Revenue Code as amended to December 31, 1995, 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. 104-188, excluding sections 1123, 1202, 1204,
10 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34,
11 P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, and as indirectly affected in the
12 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
13 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
14 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
15 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
16 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
17 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,
18 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
19 106-554. The Internal Revenue Code applies for Wisconsin purposes at the same
20 time as for federal purposes. Amendments to the Internal Revenue Code enacted
21 after December 31, 1995, do not apply to this paragraph with respect to taxable years
22 beginning after December 31, 1995, and before January 1, 1997, except that
23 changes to the Internal Revenue Code made by P.L. 104-188, excluding sections
24 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
25 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, and changes

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

6 *~~4575/3.30~~* **SECTION 187.** 71.22 (4m) (j) of the statutes is amended to read:
7 71.22 (4m) (j) For taxable years that begin after December 31, 1996, and before
8 January 1, 1998, "Internal Revenue Code", for corporations that are subject to a tax
9 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
10 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
11 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
12 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188
13 and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277 and, P.L.
14 106-36, P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, and as
15 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
16 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
17 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
18 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
19 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
20 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d)
21 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206,
22 P.L. 105-277 and, P.L. 106-36, P.L. 106-554, and P.L. 107-16, excluding section 431
23 of P.L. 107-16. The Internal Revenue Code applies for Wisconsin purposes at the
24 same time as for federal purposes. Amendments to the Internal Revenue Code
25 enacted after December 31, 1996, do not apply to this paragraph with respect to

1 taxable years beginning after December 31, 1996, and before January 1, 1998,
2 except that changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34,
3 P.L. 105-206, P.L. 105-277 and, P.L. 106-36, P.L. 106-554, and P.L. 107-16,
4 excluding section 431 of P.L. 107-16, and changes that indirectly affect provisions
5 applicable to this subchapter made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L.
6 105-277 and, P.L. 106-36, P.L. 106-554, and P.L. 107-16, excluding section 431 of
7 P.L. 107-16, apply for Wisconsin purposes at the same time as for federal purposes.

8 *~~4575/3.31~~ **SECTION 188.** 71.22 (4m) (k) of the statutes is amended to read:

9 71.22 (4m) (k) For taxable years that begin after December 31, 1997, and
10 before January 1, 1999, "Internal Revenue Code", for corporations that are subject
11 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
12 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
13 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
14 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
15 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36
16 and, P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section
17 431 of P.L. 107-16, and as indirectly affected in the provisions applicable to this
18 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
19 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
20 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
21 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
22 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
23 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
24 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L.
25 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L.

1 107-16. The Internal Revenue Code applies for Wisconsin purposes at the same time
2 as for federal purposes. Amendments to the Internal Revenue Code enacted after
3 December 31, 1997, do not apply to this paragraph with respect to taxable years
4 beginning after December 31, 1997, and before January 1, 1999, except that
5 changes to the Internal Revenue Code made by 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, P.L. 106-573, and P.L.
7 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly affect the
8 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.
9 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L.
10 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the
11 same time as for federal purposes.

12 ***4575/3.32*** **SECTION 189.** 71.22 (4m) (L) of the statutes is amended to read:
13 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and
14 before January 1, 2000, "Internal Revenue Code", for corporations that are subject
15 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
16 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
17 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
18 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
19 104-188, and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L.
20 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L.
21 107-16, and as indirectly affected in the provisions applicable to this subchapter by
22 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
23 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
24 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
25 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.

1 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
2 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
3 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,
4 P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding
5 section 431 of P.L. 107-16. The Internal Revenue Code applies for Wisconsin
6 purposes at the same time as for federal purposes. Amendments to the Internal
7 Revenue Code enacted after December 31, 1998, do not apply to this paragraph with
8 respect to taxable years beginning after December 31, 1998, and before
9 January 1, 2000, except that changes to the Internal Revenue Code made by P.L.
10 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573,
11 and P.L. 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly
12 affect the provisions applicable to this subchapter made by P.L. 106-36 and, P.L.
13 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16,
14 excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time
15 as for federal purposes.

16 *~~4575/3.33~~* **SECTION 190.** 71.22 (4m) (m) of the statutes is amended to read:

17 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
18 before January 1, 2001, "Internal Revenue Code", for corporations that are subject
19 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
20 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
21 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
22 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
23 104-188, and as amended by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554,
24 P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly
25 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,

1 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
2 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
3 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
4 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
5 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
6 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
7 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-200, P.L. 106-230,
8 P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of
9 P.L. 107-16. The Internal Revenue Code applies for Wisconsin purposes at the same
10 time as for federal purposes. Amendments to the Internal Revenue Code enacted
11 after December 31, 1999, do not apply to this paragraph with respect to taxable years
12 beginning after December 31, 1999, and before January 1, 2001, except that changes
13 to the Internal Revenue Code made by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L.
14 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and
15 changes that indirectly affect the provisions applicable to this subchapter made by
16 P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L.
17 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the
18 same time as for federal purposes.

19 ***-4575/3.34*** **SECTION 191.** 71.22 (4m) (n) of the statutes is created to read:
20 71.22 (4m) (n) For taxable years that begin after December 31, 2000, and
21 before January 1, 2002, “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, 2000, 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. 107–16, excluding section 431 of P.L. 107–16, and
2 P.L. 107–22, and as indirectly affected in the provisions applicable to this subchapter
3 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,
4 P.L. 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, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
7 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
8 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
9 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.
10 106–200, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, P.L. 107–16,
11 excluding section 431 of P.L. 107–16, and P.L. 107–22. The Internal Revenue Code
12 applies for Wisconsin purposes at the same time as for federal purposes.
13 Amendments to the Internal Revenue Code enacted after December 31, 2000, do not
14 apply to this paragraph with respect to taxable years beginning after
15 December 31, 2000, and before January 1, 2002, except that changes to the Internal
16 Revenue Code made by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L.
17 107–22, and changes that indirectly affect the provisions applicable to this
18 subchapter made by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L.
19 107–22, apply for Wisconsin purposes at the same time as for federal purposes.

20 *–4575/3.35* **SECTION 192.** 71.22 (4m) (o) of the statutes is created to read:

21 71.22 (4m) (o) For taxable years that begin after December 31, 2001, “Internal
22 Revenue Code,” for corporations that are subject to a tax on unrelated business
23 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
24 to December 31, 2001, excluding sections 103, 104, and 110 of P.L. 102–227, sections
25 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),

1 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and section 431 of P.L. 107-16,
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, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
7 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
8 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
9 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
10 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L.
11 107-16, excluding section 431 of P.L. 107-16, and P.L. 107-22. The Internal Revenue
12 Code applies for Wisconsin purposes at the same time as for federal purposes.
13 Amendments to the Internal Revenue Code enacted after December 31, 2001, do not
14 apply to this paragraph with respect to taxable years beginning after
15 December 31, 2001.

16 *~~4575/3.36~~* **SECTION 193.** 71.26 (2) (b) 7. of the statutes is repealed.

17 *~~4575/3.37~~* **SECTION 194.** 71.26 (2) (b) 8. of the statutes is repealed.

18 *~~4575/3.38~~* **SECTION 195.** 71.26 (2) (b) 9. of the statutes is amended to read:

19 71.26 (2) (b) 9. For taxable years that begin after December 31, 1993, and
20 before January 1, 1995, for a corporation, conduit or common law trust which
21 qualifies as a regulated investment company, real estate mortgage investment
22 conduit or real estate investment trust under the Internal Revenue Code as amended
23 to December 31, 1993, excluding sections 103, 104, and 110 of P.L. 102-227 and
24 sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103-66, and
25 as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding

1 section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.
2 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
3 106-554, and as indirectly affected in the provisions applicable to this subchapter
4 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,
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, 13203 (d), and 13215 of P.L. 103-66, P.L. 103-296, P.L. 103-337,
8 P.L. 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
9 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206
10 and, P.L. 105-277, and P.L. 106-554, “net income” means the federal regulated
11 investment company taxable income, federal real estate mortgage investment
12 conduit taxable income or federal real estate investment trust taxable income of the
13 corporation, conduit or trust as determined under the Internal Revenue Code as
14 amended to December 31, 1993, excluding sections 103, 104, and 110 of P.L. 102-227
15 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103-66,
16 and as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding
17 section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L.
18 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
19 106-554, and as indirectly affected in the provisions applicable to this subchapter
20 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,
21 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
22 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
23 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103-66, P.L. 103-296, P.L. 103-337,
24 P.L. 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, except that property that, under s. 71.02 (1) (c)
2 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983 to 1986
3 under the Internal Revenue Code as amended to December 31, 1980, shall continue
4 to be depreciated under the Internal Revenue Code as amended to
5 December 31, 1980, and except that the appropriate amount shall be added or
6 subtracted to reflect differences between the depreciation or adjusted basis for
7 federal income tax purposes and the depreciation or adjusted basis under this
8 chapter of any property disposed of during the taxable year. The Internal Revenue
9 Code as amended to December 31, 1993, excluding sections 103, 104, and 110 of P.L.
10 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L.
11 103-66, and as amended by P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7,
12 excluding section 1 of P.L. 104-7, P.L. 104-188, excluding section 1311 of P.L.
13 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277,
14 and P.L. 106-554, and as indirectly affected in the provisions applicable to this
15 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
16 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
17 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
18 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103-66, P.L. 103-296,
19 P.L. 103-337, P.L. 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L.
20 104-188, excluding section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
21 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, applies for Wisconsin
22 purposes at the same time as for federal purposes. Amendments to the Internal
23 Revenue Code enacted after December 31, 1993, do not apply to this subdivision with
24 respect to taxable years that begin after December 31, 1993, and before
25 January 1, 1995, except that changes to the Internal Revenue Code made by P.L.

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

9 *~~4575/3.39~~* **SECTION 196.** 71.26 (2) (b) 10. of the statutes is amended to read:
10 71.26 (2) (b) 10. For taxable years that begin after December 31, 1994, and
11 before January 1, 1996, for a corporation, conduit or common law trust which
12 qualifies as a regulated investment company, real estate mortgage investment
13 conduit or real estate investment trust under the Internal Revenue Code as amended
14 to December 31, 1994, excluding sections 103, 104, and 110 of P.L. 102-227 and
15 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and as
16 amended by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605
17 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206 and, P.L.
18 105-277, and P.L. 106-554, and as indirectly affected in the provisions applicable to
19 this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
20 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
21 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
22 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103 66, P.L.
23 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
24 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34,
25 P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, "net income" means the federal

1 regulated investment company taxable income, federal real estate mortgage
2 investment conduit taxable income or federal real estate investment trust taxable
3 income of the corporation, conduit or trust as determined under the Internal
4 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
5 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
6 of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-188, excluding sections 1202,
7 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
8 105-206 and, P.L. 105-277, and P.L. 106-554, and as indirectly affected in the
9 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
10 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
11 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
12 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
13 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
14 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
15 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, except that
16 property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated
17 for taxable years 1983 to 1986 under the Internal Revenue Code as amended to
18 December 31, 1980, shall continue to be depreciated under the Internal Revenue
19 Code as amended to December 31, 1980, and except that the appropriate amount
20 shall be added or subtracted to reflect differences between the depreciation or
21 adjusted basis for federal income tax purposes and the depreciation or adjusted basis
22 under this chapter of any property disposed of during the taxable year. The Internal
23 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
24 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
25 of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-188, excluding sections 1202,

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

21 *~~4575/3.40~~* **SECTION 197.** 71.26 (2) (b) 11. of the statutes is amended to read:

22 71.26 (2) (b) 11. For taxable years that begin after December 31, 1995, and
23 before January 1, 1997, for a corporation, conduit or common law trust which
24 qualifies as a regulated investment company, real estate mortgage investment
25 conduit or real estate investment trust under the Internal Revenue Code as amended

1 to December 31, 1995, excluding sections 103, 104, and 110 of P.L. 102-227 and
2 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and as
3 amended by P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L.
4 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and,
5 P.L. 105-277, and P.L. 106-554, and as indirectly affected in the provisions
6 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
7 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
8 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
9 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
10 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
11 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,
12 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
13 106-554, "net income" means the federal regulated investment company taxable
14 income, federal real estate mortgage investment conduit taxable income or federal
15 real estate investment trust taxable income of the corporation, conduit or trust as
16 determined under the Internal Revenue Code as amended to December 31, 1995,
17 excluding sections 103, 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d),
18 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and as amended by P.L. 104-188,
19 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,
20 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
21 106-554, and as indirectly affected in the provisions applicable to this subchapter
22 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,
23 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
24 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
25 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.

1 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and
2 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
3 105-206 and, P.L. 105-277, and P.L. 106-554, except that property that, under s.
4 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983
5 to 1986 under the Internal Revenue Code as amended to December 31, 1980, shall
6 continue to be depreciated under the Internal Revenue Code as amended to
7 December 31, 1980, and except that the appropriate amount shall be added or
8 subtracted to reflect differences between the depreciation or adjusted basis for
9 federal income tax purposes and the depreciation or adjusted basis under this
10 chapter of any property disposed of during the taxable year. The Internal Revenue
11 Code as amended to December 31, 1995, excluding sections 103, 104, and 110 of P.L.
12 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
13 103-66, and as amended by P.L. 104-188, excluding sections 1123, 1202, 1204, 1311,
14 and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
15 105-206 and, P.L. 105-277, and P.L. 106-554, and as indirectly affected in the
16 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
17 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
18 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
19 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
20 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
21 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,
22 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105 206 and, P.L. 105-277, and P.L.
23 106-554, applies for Wisconsin purposes at the same time as for federal purposes.
24 Amendments to the Internal Revenue Code enacted after December 31, 1995, do not
25 apply to this subdivision with respect to taxable years that begin after