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

3 **SECTION 83.** 49.141 (10) (b) of the statutes is amended to read:

4 49.141 (10) (b) A person who violates this subsection is guilty of a Class H
5 felony, except that notwithstanding the maximum fine specified in s. 939.50 (3) (h),
6 the person may be fined not more than \$25,000 or imprisoned for not more than 7
7 years and 6 months or both.

8 **SECTION 119m.** 49.175 (1) (zh) 2. of the statutes, as affected by 2001 Wisconsin B
9 Act 16, is amended to read:

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

14 **SECTION 84.** 49.195 (3n) (k) of the statutes is amended to read:

15 49.195 (3n) (k) Any person who removes, deposits or conceals or aids in
16 removing, depositing or concealing any property upon which a levy is authorized
17 under this subsection with intent to evade or defeat the assessment or collection of
18 any debt ~~may be fined not more than \$5,000 or imprisoned for not more than 4 years~~
19 ~~and 6 months or both,~~ is guilty of a Class H felony and shall be liable to the state for
20 assessed the costs of prosecution.

21 **SECTION 85.** 49.195 (3n) (r) of the statutes is amended to read:

22 49.195 (3n) (r) No employer may discharge or otherwise discriminate with
23 respect to the terms and conditions of employment against any employee by reason
24 of the fact that his or her earnings have been subject to levy for any one levy or
25 because of compliance with any provision of this subsection. Any person who violates

1 this paragraph may be fined not more than \$1,000 or imprisoned for not more than
2 2 years or both is guilty of a Class I felony.

3 **SECTION 86.** 49.45 (49) of the statutes is created to read:

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

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

15 (b) The prescription drug prior authorization committee shall accept testimony
16 from representatives of the pharmaceutical manufacturing industry in the
17 committee's review of prior authorization policies.

18 **SECTION 87.** 49.49 (1) (b) 1. of the statutes is amended to read:

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

1 **SECTION 88.** 49.49 (2) (a) of the statutes is amended to read:

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

13 **SECTION 89.** 49.49 (2) (b) of the statutes is amended to read:

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

25 **SECTION 90.** 49.49 (3) of the statutes is amended to read:

1 49.49 (3) FRAUDULENT CERTIFICATION OF FACILITIES. No person may knowingly
2 and wilfully make or cause to be made, or induce or seek to induce the making of, any
3 false statement or representation of a material fact with respect to the conditions or
4 operation of any institution or facility in order that such institution or facility may
5 qualify either upon initial certification or upon recertification as a hospital, skilled
6 nursing facility, intermediate care facility, or home health agency. ~~Violators of A~~
7 person who violates this subsection is guilty of a Class H felony, except that,
8 notwithstanding the maximum fine specified in s. 939.50 (3) (h), the person may be
9 fined not more than \$25,000 or imprisoned for not more than 7 years and 6 months
10 or both.

11 **SECTION 91.** 49.49 (3m) (b) of the statutes is amended to read:

12 49.49 (3m) (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 **SECTION 92.** 49.49 (4) (b) of the statutes is amended to read:

17 49.49 (4) (b) A person who violates this subsection is guilty of a Class H felony,
18 except that, notwithstanding the maximum fine specified in s. 939.50 (3) (h), the
19 person may be fined not more than \$25,000 or imprisoned for not more than 7 years
20 and 6 months or both.

21 **SECTION 128p.** 49.665 (5m) of the statutes is created to read:

22 49.665 (5m) INFORMATION ABOUT BADGER CARE RECIPIENTS. (a) In this subsection:

- 23 1. "Disability insurance policy" has the meaning given in s. 632.895 (1) (a).
24 2. "Insurer" has the meaning given in s. 600.03 (27).

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

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

- 7 a. Are eligible for benefits under a disability insurance policy.
8 b. Would be eligible for benefits under a disability insurance policy if the
9 recipient were enrolled as a dependent of a person insured under the disability
10 insurance policy.

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

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

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

- 17 1. Identifies in detail the information to be disclosed.
18 2. Includes provisions that adequately safeguard the confidentiality of the
19 information to be disclosed.

20 (d) 1. An insurer shall provide the information requested under par. (b) within
21 180 days after receiving the department's request if it is the first time that the
22 department has requested the insurer to disclose information under this subsection.

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

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

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

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

16 **SECTION 128s.** 49.665 (4) (at) 1. cm. of the statutes is created to read:

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

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

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

5 49.688 (2) (a) 3. The person is not a recipient of medical assistance or, as a
6 recipient, does not receive prescription drug coverage.

7 **SECTION 140q.** 49.688 (3) (d) of the statutes, as created by 2001 Wisconsin Act
8 16, is amended to read:

9 49.688 (3) (d) Notwithstanding s. 49.002, if a person who is eligible under this
10 section has other available coverage for payment of a prescription drug, this section
11 applies only to costs for prescription drugs for the ~~persons~~ person that are not covered
12 under the person's other available coverage.

13 **SECTION 140r.** 49.688 (8m) of the statutes is created to read:

14 49.688 (8m) (a) In this subsection:

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

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

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

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

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

1 b. Would be eligible for benefits under a disability insurance policy if the
2 eligible person were enrolled as a dependent of a person insured under the disability
3 insurance policy.

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

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

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

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

11 2. Includes provisions that adequately safeguard the confidentiality of the
12 information to be disclosed.

13 (d) 1. An insurer shall provide the information requested under par. (b) within
14 180 days after receiving the department's request if it is the first time that the
15 department has requested the insurer to disclose information under this subsection.

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

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

22 **SECTION 93.** 49.688 (9) (b) of the statutes, as created by 2001 Wisconsin Act 16,
23 is amended to read:

24 49.688 (9) (b) A person who is convicted of violating a rule promulgated by the
25 department under par. (a) in connection with that person's furnishing of prescription

1 drugs under this section is guilty of a Class H felony, except that, notwithstanding
2 the maximum fine specified in s. 939.50 (3) (h), the person may be fined not more than
3 \$25,000, ~~or imprisoned for not more than 7 years and 6 months, or both.~~

4 **SECTION 94.** 49.688 (9) (c) of the statutes, as created by 2001 Wisconsin Act 16,
5 is amended to read:

6 49.688 (9) (c) A person other than a person specified in par. (b) who is convicted
7 of violating a rule promulgated by the department under par. (a) may be fined not
8 more than \$10,000, or imprisoned in the county jail for not more than one year, or
9 both.

10 **SECTION 95.** 49.795 (8) (a) 2. of the statutes, as affected by 2001 Wisconsin Act
11 16, is amended to read:

12 49.795 (8) (a) 2. If the value of the food coupons exceeds \$100, but is less than
13 \$5,000, a person who violates this section ~~may be fined not more than \$10,000 or~~
14 ~~imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class I felony.

15 **SECTION 96.** 49.795 (8) (b) 2. of the statutes, as affected by 2001 Wisconsin Act
16 16, is amended to read:

17 49.795 (8) (b) 2. If the value of the food coupons exceeds \$100, but is less than
18 \$5,000, a person who violates this section ~~may be fined not more than \$10,000 or~~
19 ~~imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H
20 felony.

21 **SECTION 97.** 49.795 (8) (c) of the statutes, as affected by 2001 Wisconsin Act 16,
22 is amended to read:

23 49.795 (8) (c) For any offense under this section, if the value of the food coupons
24 is \$5,000 or more, a person who violates this section ~~may be fined not more than~~
25 ~~\$250,000 or imprisoned for not more than 30 years or both~~ is guilty of a Class G felony.

1 **SECTION 98.** 49.95 (1) of the statutes is renumbered 49.95 (1) (intro.) and
2 amended to read:

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

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

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

11 (c) If the value of the assistance exceeds \$1,000 but does not exceed \$2,500,
12 \$2,000, the person may be fined not more than \$500 \$10,000 or imprisoned for not
13 more than 7 years and 6 9 months or both; and if,

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

17 **SECTION 99.** 49.95 (1) (e) and (f) of the statutes are created to read:

18 49.95 (1) (e) If the value of the assistance exceeds \$5,000 but does not exceed
19 \$10,000, the person is guilty of a Class H felony.

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

22 **SECTION 100.** 50.065 (1) (e) 1. of the statutes is amended to read:

23 50.065 (1) (e) 1. "Serious crime" means a violation of s. 940.19 (3), 1999 stats.,
24 a violation of s. 940.01, 940.02, 940.03, 940.05, 940.12, 940.19 (2), (3), (4), (5) or (6),
25 940.22 (2) or (3), 940.225 (1), (2) or (3), 940.285 (2), 940.29, 940.295, 948.02 (1),

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

6 **SECTION 101.** 51.15 (12) of the statutes is amended to read:

7 51.15 (12) PENALTY. Whoever signs a statement under sub. (4), (5) or (10)
8 knowing the information contained therein to be false ~~may be fined not more than~~
9 ~~\$5,000 or imprisoned for not more than 7 years and 6 months or both~~ is guilty of a
10 Class H felony.

11 **SECTION 102.** 55.06 (11) (am) of the statutes is amended to read:

12 55.06 (11) (am) Whoever signs a statement under par. (a) knowing the
13 information contained therein to be false ~~may be fined not more than \$5,000 or~~
14 ~~imprisoned for not more than 7 years and 6 months or both~~ is guilty of a Class H
15 felony.

16 **SECTION 103.** 66.0143 of the statutes is created to read:

17 **66.0143 Local appeals for exemption from state mandates. (1)**

18 DEFINITIONS. In this section:

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

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

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

1 1. Health.

2 2. Safety.

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

5 (c) The political subdivision shall specify in its request for a waiver its reason
6 for requesting the waiver. Upon receipt of a request for a waiver, the department of
7 revenue shall forward the request to the administrative agency which is responsible
8 for administering the state mandate. The agency shall determine whether to grant
9 the waiver and shall notify the political subdivision and the department of revenue
10 of its decision in writing. If no agency is responsible for administering the state
11 mandate, the department of revenue shall determine whether to grant the waiver
12 and shall notify the political subdivision of its decision in writing.

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

17 **(4) EVALUATION.** By July 1, 2004, the department of revenue shall submit a
18 report to the governor, and to the appropriate standing committees of the legislature
19 under s. 13.172 (3). The report shall specify the number of waivers requested under
20 this section, a description of each waiver request, the reason given for each waiver
21 request, and the financial effects on the political subdivision of each waiver that was
22 granted.

23 **SECTION 104.** 66.0602 of the statutes is created to read:

24 **66.0602 Limit on operating levy increase. (1) DEFINITIONS.** In this section:

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

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3 (b) "Inflation" means a percentage equal to the average annual percentage
4 change in the U.S. consumer price index for all urban consumers, U.S. city average,
5 as determined by the U.S. department of labor, for the 12 months ending on
6 September 30 of the year of the operating levy.

7 (c) "Municipality" means a city, village, or town.

8 (d) "Operating levy" means the political subdivision levy, less the debt levy.

9 (e) "Political subdivision" means a municipality or a county.

10 (f) "Population" means the number of persons residing in the political
11 subdivision as determined by the department of administration under s. 16.96.

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

15 (h) "Valuation factor" means a percentage equal to 60% of the percentage
16 change in a municipality's equalized value due to new construction, less
17 improvements removed, between the year before the year of the operating levy and
18 the previous year, but not less than zero nor greater than 2.

19 (2) LIMIT. Except as provided in sub. (3), no municipality whose total levy rate
20 is equal to or greater than .001 may increase its operating levy, each year, by a
21 percentage that exceeds the sum of the percentages that are specified in pars. (a) and
22 (c) and the amount that is specified in par. (d), and no county whose total levy rate
23 is equal to or greater than .001 may increase its operating levy, each year, by a
24
25

1 percentage that exceeds the sum of the percentages that are specified in pars. (a) and
2 (b) and the amount that is specified in par. (d):

3 (a) Inflation.

4 (b) The percentage increase in population in the county from the preceding year
5 to the current year.

6 (c) The valuation factor.

7 (d) An amount equal to 50% of the difference between the political subdivision's
8 allowable operating levy, as determined in the prior year, and the political
9 subdivision's adopted operating levy, as determined in the prior year.

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

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

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

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

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

22 2. If a political subdivision increases the services that it provides by adding
23 responsibility for providing a service transferred to it from another governmental
24 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 November 1, the department of
9 revenue shall notify every political subdivision of the increase in inflation, valuation
10 factor, and population, as described in sub. (2), that applies to the political
11 subdivision.

12 **SECTION 105.** 66.1207 (1) (b) of the statutes is amended to read:

13 66.1207 (1) (b) Any person who secures or assists in securing dwelling
14 accommodations under s. 66.1205 by intentionally making false representations in
15 order to receive at least \$2,500 but not more than \$25,000 in financial assistance for
16 which the person would not otherwise be entitled ~~shall be fined not more than~~
17 ~~\$10,000 or imprisoned for not more than 3 years or both~~ is guilty of a Class I felony.

18 **SECTION 106.** 66.1207 (1) (c) of the statutes is amended to read:

19 66.1207 (1) (c) Any person who secures or assists in securing dwelling
20 accommodations under s. 66.1205 by intentionally making false representations in
21 order to receive more than \$25,000 in financial assistance for which the person would
22 not otherwise be entitled ~~shall be fined not more than \$10,000 or imprisoned for not~~
23 ~~more than 7 years and 6 months or both~~ is guilty of a Class H felony.

24 **SECTION 107.** 69.24 (1) (intro.) of the statutes is amended to read:

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

4 **SECTION 108.** 70.47 (18) (a) of the statutes is amended to read:

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

9 **SECTION 109.** 71.01 (6) (g) of the statutes is repealed.

10 **SECTION 110.** 71.01 (6) (h) of the statutes is repealed.

11 **SECTION 111.** 71.01 (6) (i) of the statutes is amended to read:

12 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before
13 January 1, 1995, for natural persons and fiduciaries, except fiduciaries of nuclear
14 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
15 Internal Revenue Code as amended to December 31, 1993, excluding sections 103,
16 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203
17 (d), and 13215 of P.L. 103–66 and as amended 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 as indirectly affected by P.L. 99–514, P.L.
21 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
22 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and
23 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
24 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and 13215 of P.L. 103–66, P.L. 103–296,
25 P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L.

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

16 **SECTION 112.** 71.01 (6) (j) of the statutes is amended to read:

17 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
18 January 1, 1996, 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, 1994, excluding sections 103,
21 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
22 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-117, P.L. 104-188,
23 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
24 104-193, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, and as
25 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.

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

19 **SECTION 113.** 71.01 (6) (k) of the statutes is amended to read:

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

1 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
2 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
3 106–554, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
4 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L.
5 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
6 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
7 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
8 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and
9 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
10 105–206 and, P.L. 105–277, and P.L. 106–554. The Internal Revenue Code applies
11 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
12 federal Internal Revenue Code enacted after December 31, 1995, do not apply to this
13 paragraph with respect to taxable years beginning after December 31, 1995, and
14 before January 1, 1997, except that changes to the Internal Revenue Code made by
15 P.L. 104–117, P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of
16 P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206
17 and, P.L. 105–277, and P.L. 106–554, and changes that indirectly affect the
18 provisions applicable to this subchapter made by P.L. 104–117, 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, apply for Wisconsin purposes at the same time as for federal purposes.

22 **SECTION 114.** 71.01 (6) (L) of the statutes is amended to read:

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

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

25 **SECTION 115.** 71.01 (6) (m) of the statutes is amended to read:

1 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
2 January 1, 1999, 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, 1997, excluding sections 103,
5 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
6 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104–188, and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36
8 and, P.L. 106–170, P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding section
9 431 of P.L. 107–16, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L.
10 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L.
11 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
12 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
13 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
14 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202
15 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
16 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.
17 106–170, P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L.
18 107–16. The Internal Revenue Code applies for Wisconsin purposes at the same time
19 as for federal purposes. Amendments to the federal Internal Revenue Code enacted
20 after December 31, 1997, do not apply to this paragraph with respect to taxable years
21 beginning after December 31, 1997, and before January 1, 1999, except that
22 changes to the Internal Revenue Code made by P.L. 105–178, P.L. 105–206, P.L.
23 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, P.L. 106–573, and P.L.
24 107–16, excluding section 431 of P.L. 107–16, and changes that indirectly affect the
25 provisions applicable to this subchapter made by P.L. 105–178, P.L. 105–206, P.L.

1 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L.
2 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the
3 same time as for federal purposes.

4 **SECTION 116.** 71.01 (6) (n) of the statutes is amended to read:

5 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
6 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
7 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
8 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
9 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
10 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104-188, and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L.
12 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L.
13 107-16, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
14 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
15 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
16 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
17 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
18 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
19 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
20 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,
21 P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding
22 section 431 of P.L. 107-16. The Internal Revenue Code applies for Wisconsin
23 purposes at the same time as for federal purposes. Amendments to the federal
24 Internal Revenue Code enacted after December 31, 1998, do not apply to this
25 paragraph with respect to taxable years beginning after December 31, 1998, and

1 before January 1, 2000, except that changes to the Internal Revenue Code made by
2 P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L.
3 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and changes that
4 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36
5 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L.
6 107-16, excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the
7 same time as for federal purposes.

8 **SECTION 117.** 71.01 (6) (o) of the statutes is amended to read:

9 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
10 January 1, 2001, for natural persons and fiduciaries, except fiduciaries of nuclear
11 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
12 Internal Revenue Code as amended to December 31, 1999, 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. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554,
16 P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly
17 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
18 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,
19 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
20 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
21 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L.
22 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
23 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
24 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-200, P.L. 106-230,
25 P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of

1 P.L. 107–16. The Internal Revenue Code applies for Wisconsin purposes at the same
2 time as for federal purposes. Amendments to the federal Internal Revenue Code
3 enacted after December 31, 1999, do not apply to this paragraph with respect to
4 taxable years beginning after December 31, 1999, and before January 1, 2001,
5 except that changes to the Internal Revenue Code made by P.L. 106–200, P.L.
6 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding
7 section 431 of P.L. 107–16, and changes that indirectly affect the provisions
8 applicable to this subchapter made by P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L.
9 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L. 107–16, apply
10 for Wisconsin purposes at the same time as for federal purposes.

11 **SECTION 118.** 71.01 (6) (p) of the statutes is created to read:

12 71.01 (6) (p) For taxable years that begin after December 31, 2000, and before
13 January 1, 2002, for natural persons and fiduciaries, except fiduciaries of nuclear
14 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
15 Internal Revenue Code as amended to December 31, 2000, excluding sections 103,
16 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
17 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
18 104–188, and as amended by P.L. 107–16, excluding section 431 of P.L. 107–16, and
19 P.L. 107–22, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647,
20 P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508,
21 P.L. 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, P.L. 106–170, P.L.
2 106–200, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, P.L. 107–16,
3 excluding section 431 of P.L. 107–16, and P.L. 107–22. The Internal Revenue Code
4 applies for Wisconsin purposes at the same time as for federal purposes.
5 Amendments to the federal Internal Revenue Code enacted after December 31, 2000,
6 do not apply to this paragraph with respect to taxable years beginning after
7 December 31, 2000, and before January 1, 2002, except that changes to the Internal
8 Revenue Code made by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L.
9 107–22, and changes that indirectly affect the provisions applicable to this
10 subchapter made by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L.
11 107–22, apply for Wisconsin purposes at the same time as for federal purposes.

12 **SECTION 119.** 71.01 (6) (q) of the statutes is created to read:

13 71.01 (6) (q) For taxable years that begin after December 31, 2001, for natural
14 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
15 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code
16 as amended to December 31, 2001, excluding sections 103, 104, and 110 of P.L.
17 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
18 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and section
19 431 of P.L. 107–16, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L.
20 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L.
21 101–508, P.L. 102–90, 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, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
24 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202
25 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.

1 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
2 106–170, P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, P.L.
3 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22. The
4 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
5 purposes. Amendments to the federal Internal Revenue Code enacted after
6 December 31, 2001, do not apply to this paragraph with respect to taxable years
7 beginning after December 31, 2001.

8 **SECTION 169b.** 71.01 (7r) of the statutes is amended to read:

9 71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization
10 or depreciation, “Internal Revenue Code” means either the federal Internal Revenue
11 Code as amended to December 31, 1999, or the federal Internal Revenue Code in
12 effect for the taxable year for which the return is filed 2000, except that property that,
13 under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year
14 1986 under the Internal Revenue Code as amended to December 31, 1980, shall
15 continue to be depreciated under the Internal Revenue Code as amended to
16 December 31, 1980.

17 **SECTION 170c.** 71.04 (4) of the statutes is renumbered 71.04 (4) (intro.) and
18 amended to read:

19 71.04 (4) NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA. (intro.)
20 Nonresident individuals and nonresident estates and trusts engaged in business
21 within and without the state shall be taxed only on such income as is derived from
22 business transacted and property located within the state. The amount of such
23 income attributable to Wisconsin may be determined by an allocation and separate
24 accounting thereof, when the business of such nonresident individual or nonresident
25 estate or trust within the state is not an integral part of a unitary business, but the

1 department of revenue may permit an allocation and separate accounting in any case
2 in which it is satisfied that the use of such method will properly reflect the income
3 taxable by this state. In all cases in which allocation and separate accounting is not
4 permissible, the determination shall be made in the following manner: for all
5 businesses except air carriers, financial organizations, pipeline companies, public
6 utilities, railroads, sleeping car companies and car line companies there shall first
7 be deducted from the total net income of the taxpayer the part thereof (less related
8 expenses, if any) that follows the situs of the property or the residence of the
9 recipient. The remaining net income shall be apportioned to ~~Wisconsin~~ this state by
10 use of ~~an apportionment fraction composed of a sales factor representing 50% of the~~
11 ~~fraction, a property factor representing 25% of the fraction and a payroll factor~~
12 ~~representing 25% of the fraction.~~ the following:

13 **SECTION 170d.** 71.04 (4) (a) of the statutes is created to read:

14 71.04 (4) (a) For taxable years beginning before January 1, 2004, an
15 apportionment fraction composed of a sales factor under sub. (7) representing 50%
16 of the fraction, a property factor under sub. (5) representing 25% of the fraction, and
17 a payroll factor under sub. (6) representing 25% of the fraction.

18 **SECTION 170e.** 71.04 (4) (b) of the statutes is created to read:

19 71.04 (4) (b) For taxable years beginning after December 31, 2003, an
20 apportionment fraction composed of a sales factor under sub. (7) representing 55%
21 of the fraction, a property factor under sub. (5) representing 22.5% of the fraction,
22 and a payroll factor under sub. (6) representing 22.5% of the fraction.

23 **SECTION 170f.** 71.04 (4) (c) of the statutes is created to read:

24 71.04 (4) (c) For taxable years beginning after December 31, 2003, the
25 apportionment fraction for the remaining net income of a financial organization shall

1 include a sales factor that represents 55% of the apportionment fraction, as
2 determined by rule by the department.

3 **SECTION 170g.** 71.04 (8) (b) of the statutes is renumbered 71.04 (8) (b) 1. and
4 amended to read:

5 71.04 (8) (b) 1. ~~Public~~ For taxable years beginning before January 1, 2004,
6 “public utility”, as used in this section, means any business entity described under
7 subd. 2. and any business entity which owns or operates any plant, equipment,
8 property, franchise, or license for the transmission of communications or the
9 production, transmission, sale, delivery, or furnishing of electricity, water or steam,
10 the rates of charges for goods or services of which have been established or approved
11 by a federal, state or local government or governmental agency. “Public

12 2. In this section, for taxable years beginning after December 31, 2003, “public
13 utility” also means any business entity providing service to the public and engaged
14 in the transportation of goods and persons for hire, as defined in s. 194.01 (4),
15 regardless of whether or not the entity’s rates or charges for services have been
16 established or approved by a federal, state or local government or governmental
17 agency.

18 **SECTION 170h.** 71.04 (8) (c) of the statutes is amended to read:

19 71.04 (8) (c) The net business income of railroads, sleeping car companies, car
20 line companies, pipeline companies, financial organizations, air carriers, and public
21 utilities requiring apportionment shall be apportioned pursuant to rules of the
22 department of revenue, but the income taxed is limited to the income derived from
23 business transacted and property located within the state.

24 **SECTION 120.** 71.22 (4) (g) of the statutes is repealed.

25 **SECTION 121.** 71.22 (4) (h) of the statutes is repealed.

1 **SECTION 122.** 71.22 (4) (i) of the statutes is amended to read:

2 71.22 (4) (i) 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, 1993, and before January 1, 1995, means the federal Internal
5 Revenue Code as amended to December 31, 1993, excluding sections 103, 104, and
6 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and
7 13215 of P.L. 103–66, and as amended by P.L. 103–296, P.L. 103–337, P.L. 103–465,
8 P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311
9 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L.
10 105–277, and P.L. 106–554, and as indirectly affected in the provisions applicable to
11 this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803
12 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section
13 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239,
14 P.L. 101–508, 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, 13203 (d), and 13215 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465,
17 P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311
18 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L.
19 105–277, and P.L. 106–554. The Internal Revenue Code applies for Wisconsin
20 purposes at the same time as for federal purposes. Amendments to the federal
21 Internal Revenue Code enacted after December 31, 1993, do not apply to this
22 paragraph with respect to taxable years beginning after December 31, 1993, and
23 before January 1, 1995, except that changes to the Internal Revenue Code made by
24 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.
25 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.

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

7 **SECTION 123.** 71.22 (4) (j) of the statutes is amended to read:

8 71.22 (4) (j) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
9 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
10 December 31, 1994, and before January 1, 1996, means the federal Internal
11 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
12 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
13 of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-188, excluding sections 1202,
14 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, 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 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
18 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.
19 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
20 110 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 1202, 1204,
23 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
24 105-206 and, P.L. 105-277, and P.L. 106-554. The Internal Revenue Code applies
25 for Wisconsin purposes at the same time as for federal purposes. Amendments to the

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

11 **SECTION 124.** 71.22 (4) (k) of the statutes is amended to read:

12 71.22 (4) (k) 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, 1995, and before January 1, 1997, means the federal Internal
15 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
16 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
17 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,
18 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,
19 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, and as indirectly affected in the
20 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647
21 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
22 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.
23 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and
24 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
25 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.

1 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123, 1202,
2 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
3 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554. The Internal Revenue
4 Code applies for Wisconsin purposes at the same time as for federal purposes.
5 Amendments to the federal Internal Revenue Code enacted after
6 December 31, 1995, do not apply to this paragraph with respect to taxable years
7 beginning after December 31, 1995, and before January 1, 1997, except that
8 changes to the Internal Revenue Code made by P.L. 104–188, excluding sections
9 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
10 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, and changes
11 that indirectly affect the provisions applicable to this subchapter made by P.L.
12 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
13 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,
14 and P.L. 106–554, apply for Wisconsin purposes at the same time as for federal
15 purposes.

16 **SECTION 125.** 71.22 (4) (L) of the statutes is amended to read:

17 71.22 (4) (L) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
18 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
19 December 31, 1996, and before January 1, 1998, means the federal Internal
20 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
21 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
22 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
23 and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L.
24 106–36, P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, and as
25 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.

1 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
2 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
3 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
4 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
5 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
6 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
7 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
8 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and,
9 P.L. 106–36, P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16. 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, 1996, do not apply to this paragraph with respect to taxable years
13 beginning after December 31, 1996, and before January 1, 1998, except that
14 changes to the Internal Revenue Code made by P.L. 105–33, P.L. 105–34, P.L.
15 105–206, P.L. 105–277 and, P.L. 106–36, P.L. 106–554, and P.L. 107–16, excluding
16 section 431 of P.L. 107–16, and changes that indirectly affect the provisions
17 applicable to this subchapter made by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.
18 105–277 and, P.L. 106–36, P.L. 106–554, and P.L. 107–16, excluding section 431 of
19 P.L. 107–16, apply for Wisconsin purposes at the same time as for federal purposes.

20 **SECTION 126.** 71.22 (4) (m) of the statutes is amended to read:

21 71.22 (4) (m) 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, 1997, and before January 1, 1999, means the federal Internal
24 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and
25 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.

1 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
2 and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L.
3 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L.
4 107-16, and as indirectly affected in the provisions applicable to this subchapter by
5 P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2),
6 812 (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 and, P.L. 106-170, P.L. 106-554, P.L. 106-573,
14 and P.L. 107-16, excluding section 431 of P.L. 107-16. The Internal Revenue Code
15 applies for Wisconsin purposes at the same time as for federal purposes.
16 Amendments to the federal Internal Revenue Code enacted after December 31, 1997,
17 do not apply to this paragraph with respect to taxable years beginning after
18 December 31, 1997, and before January 1, 1999, except that changes to the Internal
19 Revenue Code made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and,
20 P.L. 106-170, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of
21 P.L. 107-16, and changes that indirectly affect the provisions applicable to this
22 subchapter made by 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, apply for Wisconsin purposes at the same time as for federal purposes.

25 **SECTION 127.** 71.22 (4) (n) of the statutes is amended to read:

1 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
2 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
3 December 31, 1998, and before January 1, 2000, means the federal Internal
4 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
5 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
6 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
7 and as amended by P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L.
8 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and
9 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,
10 P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
11 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
12 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
13 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
14 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
15 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
16 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
17 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
18 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554,
19 P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16. The Internal
20 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, 1998, do not apply to this paragraph with respect to taxable years
23 beginning after December 31, 1998, and before January 1, 2000, except that
24 changes to the Internal Revenue Code made by P.L. 106-36 and, P.L. 106-170, P.L.
25 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, 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. 106-36 and, P.L. 106-170, P.L. 106-230,
3 P.L. 106-519, P.L. 106-554, P.L. 106-573, 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 **SECTION 128.** 71.22 (4) (o) of the statutes is amended to read:

6 71.22 (4) (o) 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, 1999, and before January 1, 2001, means the federal Internal Revenue
9 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
10 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
11 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
12 amended by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573,
13 and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly affected in
14 the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.
15 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823
16 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
17 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
18 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
19 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
20 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
21 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
22 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
23 106-36 and, P.L. 106-170, 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. The Internal
25 Revenue Code applies for Wisconsin purposes at the same time as for federal

1 purposes. Amendments to the federal Internal Revenue Code enacted after
2 December 31, 1999, do not apply to this paragraph with respect to taxable years
3 beginning after December 31, 1999, and before January 1, 2001, except that changes
4 to the Internal Revenue Code made by P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L.
5 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L. 107–16, and
6 changes that indirectly affect the provisions applicable to this subchapter made by
7 P.L. 106–200, P.L. 106–230, P.L. 106–519, 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 **SECTION 129.** 71.22 (4) (p) of the statutes is created to read:

11 71.22 (4) (p) 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, 2000, and before January 1, 2002, means the federal Internal Revenue
14 Code as amended to December 31, 2000, excluding sections 103, 104, and 110 of P.L.
15 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
16 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
17 amended by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22, and
18 as indirectly affected in the provisions applicable to this subchapter by P.L. 99–514,
19 P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
20 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
21 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
22 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
23 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
24 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
25 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.

1 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
2 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L.
3 106–554, P.L. 106–573, P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L.
4 107–22. The Internal Revenue Code applies for Wisconsin purposes at the same time
5 as for federal purposes. Amendments to the federal Internal Revenue Code enacted
6 after December 31, 2000, do not apply to this paragraph with respect to taxable years
7 beginning after December 31, 2000, and before January 1, 2002, except that changes
8 to the Internal Revenue Code made by P.L. 107–16, excluding section 431 of P.L.
9 107–16, and P.L. 107–22, and changes that indirectly affect the provisions applicable
10 to this subchapter made by P.L. 107–16, excluding section 431 of P.L. 107–16, and
11 P.L. 107–22, apply for Wisconsin purposes at the same time as for federal purposes.

12 **SECTION 130.** 71.22 (4) (q) of the statutes is created to read:

13 71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
14 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after
15 December 31, 2001, means the federal Internal Revenue Code as amended to
16 December 31, 2001, excluding sections 103, 104, and 110 of P.L. 102–227, sections
17 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),
18 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and section 431 of P.L. 107–16,
19 and as indirectly affected in the provisions applicable to this subchapter by P.L.
20 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812
21 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
22 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
23 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
24 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
25 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.

1 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
2 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
3 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–200, P.L. 106–230, P.L.
4 106–519, P.L. 106–554, P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431
5 of P.L. 107–16, and P.L. 107–22. The Internal Revenue Code applies for Wisconsin
6 purposes at the same time as for federal purposes. Amendments to the federal
7 Internal Revenue Code enacted after December 31, 2001, do not apply to this
8 paragraph with respect to taxable years beginning after December 31, 2001.

9 **SECTION 131.** 71.22 (4m) (e) of the statutes is repealed.

10 **SECTION 132.** 71.22 (4m) (f) of the statutes is repealed.

11 **SECTION 133.** 71.22 (4m) (g) of the statutes is amended to read:

12 71.22 (4m) (g) For taxable years that begin after December 31, 1993, and
13 before January 1, 1995, “Internal Revenue Code”, for corporations that are subject
14 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
15 Internal Revenue Code as amended to December 31, 1993, excluding sections 103,
16 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203
17 (d), and 13215 of P.L. 103–66, and as amended 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 as indirectly affected in the provisions
21 applicable to this subchapter by P.L. 99–514, P.L. 100–203, 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, 13203 (d), and 13215
25 of P.L. 103–66, 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. The Internal Revenue Code applies for Wisconsin purposes at the same
4 time as for federal purposes. Amendments to the Internal Revenue Code enacted
5 after December 31, 1993, do not apply to this paragraph with respect to taxable years
6 beginning after December 31, 1993, and before January 1, 1995, except that
7 changes to the Internal Revenue Code made by P.L. 103-296, P.L. 103-337, P.L.
8 103-465, 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, and changes that indirectly affect the
11 provisions applicable to this subchapter made by P.L. 103-296, P.L. 103-337, P.L.
12 103-465, P.L. 104-7, excluding section 1 of P.L. 104-7, P.L. 104-188, excluding
13 section 1311 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206
14 and, P.L. 105-277, and P.L. 106-554, apply for Wisconsin purposes at the same time
15 as for federal purposes.

16 **SECTION 134.** 71.22 (4m) (h) of the statutes is amended to read:

17 71.22 (4m) (h) For taxable years that begin after December 31, 1994, and
18 before January 1, 1996, "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, 1994, excluding sections 103,
21 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
22 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-188, excluding
23 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
24 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, and as indirectly affected
25 in the provisions applicable to this subchapter 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. 101–508, P.L.
2 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
3 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
4 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
5 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
6 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
7 106–554. The Internal Revenue Code applies for Wisconsin purposes at the same
8 time as for federal purposes. Amendments to the Internal Revenue Code enacted
9 after December 31, 1994, do not apply to this paragraph with respect to taxable years
10 beginning after December 31, 1994, and before January 1, 1996, except that
11 changes to the Internal Revenue Code made by P.L. 104–7, P.L. 104–188, excluding
12 sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
13 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, and changes that
14 indirectly affect the provisions applicable to this subchapter made by 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, apply for Wisconsin purposes at the same time as for federal purposes.

18 **SECTION 135.** 71.22 (4m) (i) of the statutes is amended to read:

19 71.22 (4m) (i) For taxable years that begin after December 31, 1995, and before
20 January 1, 1997, “Internal Revenue Code”, for corporations that are subject to a tax
21 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
22 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
23 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
24 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,
25 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,

1 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, and as indirectly affected in the
2 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647,
3 P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
4 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
5 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
6 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
7 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191,
8 P.L. 104–193, PL. 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
9 106–554. 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, 1995, do not apply to this paragraph with respect to taxable years
12 beginning after December 31, 1995, and before January 1, 1997, except that
13 changes to the Internal Revenue Code made by P.L. 104–188, excluding sections
14 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
15 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, and changes
16 that indirectly affect the provisions applicable to this subchapter made by P.L.
17 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
18 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,
19 and P.L. 106–554, apply for Wisconsin purposes at the same time as for federal
20 purposes.

21 **SECTION 136.** 71.22 (4m) (j) of the statutes is amended to read:

22 71.22 (4m) (j) For taxable years that begin after December 31, 1996, and before
23 January 1, 1998, “Internal Revenue Code”, for corporations that are subject to a tax
24 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
25 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and

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

23 **SECTION 137.** 71.22 (4m) (k) of the statutes is amended to read:

24 71.22 (4m) (k) For taxable years that begin after December 31, 1997, and
25 before January 1, 1999, “Internal Revenue Code”, for corporations that are subject

1 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
2 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
3 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
4 (d) of P.L. 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
5 104–188, and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36
6 and, P.L. 106–170, P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding section
7 431 of P.L. 107–16, and as indirectly affected in the provisions applicable to this
8 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
9 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
10 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
11 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
12 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202
13 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
14 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.
15 106–170, P.L. 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L.
16 107–16. The Internal Revenue Code applies for Wisconsin purposes at the same time
17 as for federal purposes. Amendments to the Internal Revenue Code enacted after
18 December 31, 1997, do not apply to this paragraph with respect to taxable years
19 beginning after December 31, 1997, and before January 1, 1999, except that
20 changes to the Internal Revenue Code made by P.L. 105–178, P.L. 105–206, P.L.
21 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, P.L. 106–573, and P.L.
22 107–16, excluding section 431 of P.L. 107–16, and changes that indirectly affect the
23 provisions applicable to this subchapter made by P.L. 105–178, P.L. 105–206, P.L.
24 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, P.L. 106–573, and P.L.

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

3 **SECTION 138.** 71.22 (4m) (L) of the statutes is amended to read:

4 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and
5 before January 1, 2000, "Internal Revenue Code", for corporations that are subject
6 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
7 Internal Revenue Code as amended to December 31, 1998, 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. 106-36 and, P.L. 106-170, P.L. 106-230, P.L.
11 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L.
12 107-16, and as indirectly affected in the provisions applicable to this subchapter by
13 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
14 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
15 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
16 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
17 103-465, P.L. 104-7, 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. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,
20 P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding
21 section 431 of P.L. 107-16. The Internal Revenue Code applies for Wisconsin
22 purposes at the same time as for federal purposes. Amendments to the Internal
23 Revenue Code enacted after December 31, 1998, do not apply to this paragraph with
24 respect to taxable years beginning after December 31, 1998, and before
25 January 1, 2000, except that changes to the Internal Revenue Code made by P.L.

1 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573,
2 and P.L. 107-16, excluding section 431 of P.L. 107-16, and changes that indirectly
3 affect the provisions applicable to this subchapter made by P.L. 106-36 and, P.L.
4 106-170, P.L. 106-230, P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16,
5 excluding section 431 of P.L. 107-16, apply for Wisconsin purposes at the same time
6 as for federal purposes.

7 **SECTION 139.** 71.22 (4m) (m) of the statutes is amended to read:

8 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
9 before January 1, 2001, “Internal Revenue Code”, for corporations that are subject
10 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
11 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
12 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
13 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
14 104-188, and as amended by P.L. 106-200, P.L. 106-230, P.L. 106-519, P.L. 106-554,
15 P.L. 106-573, and P.L. 107-16, excluding section 431 of P.L. 107-16, and as indirectly
16 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
17 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
18 P.L. 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. 106-200, P.L. 106-230,
24 P.L. 106-519, P.L. 106-554, P.L. 106-573, and P.L. 107-16, excluding section 431 of
25 P.L. 107-16. The Internal Revenue Code applies for Wisconsin purposes at the same

1 time as for federal purposes. Amendments to the Internal Revenue Code enacted
2 after December 31, 1999, do not apply to this paragraph with respect to taxable years
3 beginning after December 31, 1999, and before January 1, 2001, except that changes
4 to the Internal Revenue Code made by P.L. 106–200, P.L. 106–230, P.L. 106–519, P.L.
5 106–554, P.L. 106–573, and P.L. 107–16, excluding section 431 of P.L. 107–16, and
6 changes that indirectly affect the provisions applicable to this subchapter made by
7 P.L. 106–200, P.L. 106–230, P.L. 106–519, 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 **SECTION 140.** 71.22 (4m) (n) of the statutes is created to read:

11 71.22 (4m) (n) For taxable years that begin after December 31, 2000, and
12 before January 1, 2002, “Internal Revenue Code,” for corporations that are subject
13 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
14 Internal Revenue Code as amended to December 31, 2000, 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. 107–16, excluding section 431 of P.L. 107–16, and
18 P.L. 107–22, and as indirectly affected in the provisions applicable to this subchapter
19 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,
20 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
21 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
22 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
23 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
24 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
25 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.

1 106–200, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, P.L. 107–16,
2 excluding section 431 of P.L. 107–16, and P.L. 107–22. The Internal Revenue Code
3 applies for Wisconsin purposes at the same time as for federal purposes.
4 Amendments to the Internal Revenue Code enacted after December 31, 2000, do not
5 apply to this paragraph with respect to taxable years beginning after
6 December 31, 2000, and before January 1, 2002, except that changes to the Internal
7 Revenue Code made by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L.
8 107–22, and changes that indirectly affect the provisions applicable to this
9 subchapter made by P.L. 107–16, excluding section 431 of P.L. 107–16, and P.L.
10 107–22, apply for Wisconsin purposes at the same time as for federal purposes.

11 **SECTION 141.** 71.22 (4m) (o) of the statutes is created to read:

12 71.22 (4m) (o) For taxable years that begin after December 31, 2001, “Internal
13 Revenue Code,” for corporations that are subject to a tax on unrelated business
14 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
15 to December 31, 2001, excluding sections 103, 104, and 110 of P.L. 102–227, sections
16 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),
17 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and section 431 of P.L. 107–16,
18 and as indirectly affected in the provisions applicable to this subchapter by P.L.
19 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
20 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
21 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
22 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
23 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
24 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
25 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.

1 106–200, P.L. 106–230, P.L. 106–519, P.L. 106–554, P.L. 106–573, P.L. 107–15, P.L.
2 107–16, excluding section 431 of P.L. 107–16, and P.L. 107–22. The Internal Revenue
3 Code applies for Wisconsin purposes at the same time as for federal purposes.
4 Amendments to the Internal Revenue Code enacted after December 31, 2001, do not
5 apply to this paragraph with respect to taxable years beginning after
6 December 31, 2001.

7 **SECTION 192e.** 71.25 (6) of the statutes is renumbered 71.25 (6) (intro.) and
8 amended to read:

9 **71.25 (6) ALLOCATION AND SEPARATE ACCOUNTING AND APPORTIONMENT FORMULA.**
10 (intro.) Corporations engaged in business within and without the state shall be taxed
11 only on such income as is derived from business transacted and property located
12 within the state. The amount of such income attributable to Wisconsin may be
13 determined by an allocation and separate accounting thereof, when the business of
14 such corporation within the state is not an integral part of a unitary business, but
15 the department of revenue may permit an allocation and separate accounting in any
16 case in which it is satisfied that the use of such method will properly reflect the
17 income taxable by this state. In all cases in which allocation and separate accounting
18 is not permissible, the determination shall be made in the following manner: for all
19 businesses except air carriers, financial organizations, pipeline companies, public
20 utilities, railroads, sleeping car companies, car line companies, and corporations or
21 associations that are subject to a tax on unrelated business income under s. 71.26 (1)
22 (a) there shall first be deducted from the total net income of the taxpayer the part
23 thereof (less related expenses, if any) that follows the situs of the property or the
24 residence of the recipient. The remaining net income shall be apportioned to
25 Wisconsin this state by use of an apportionment fraction composed of a sales factor

1 ~~under sub. (9) representing 50% of the fraction, a property factor under sub. (7)~~
2 ~~representing 25% of the fraction and a payroll factor under sub. (8) representing 25%~~
3 ~~of the fraction. the following:~~

4 **SECTION 192f.** 71.25 (6) (a) of the statutes is created to read:

5 71.25 (6) (a) For taxable years beginning before January 1, 2004, an
6 apportionment fraction composed of a sales factor under sub. (9) representing 50%
7 of the fraction, a property factor under sub. (7) representing 25% of the fraction, and
8 a payroll factor under sub. (8) representing 25% of the fraction.

9 **SECTION 192g.** 71.25 (6) (b) of the statutes is created to read:

10 71.25 (6) (b) For taxable years beginning after December 31, 2003, an
11 apportionment fraction composed of a sales factor under sub. (9) representing 55%
12 of the fraction, a property factor under sub. (7) representing 22.5% of the fraction,
13 and a payroll factor under sub. (8) representing 22.5% of the fraction.

14 **SECTION 192h.** 71.25 (6) (c) of the statutes is created to read:

15 71.25 (6) (c) For taxable years beginning after December 31, 2003, the
16 apportionment fraction for the remaining net income of a financial organization shall
17 include a sales factor that represents 55% of the apportionment fraction, as
18 determined by rule by the department.

19 **SECTION 192j.** 71.25 (10) (b) of the statutes is renumbered 71.25 (10) (b) 1. and
20 amended to read:

21 71.25 (10) (b) 1. In this section, for taxable years beginning before January 1,
22 2004, “public utility” means any business entity described under subd. 2. and any
23 business entity which owns or operates any plant, equipment, property, franchise,
24 or license for the transmission of communications or the production, transmission,
25 sale, delivery, or furnishing of electricity, water or steam the rates of charges for