

### 2001 DRAFTING REQUEST

#### Bill

Received: 01/08/2002

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Brian Burke (608) 266-8535

By/Representing: bill ford

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

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

Extra Copies: Bill Ford-LC

Submit via email: NO

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#### Pre Topic:

No specific pre topic given

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#### Topic:

Internal Revenuc Code update; EGTRRA pension provisions only

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#### Instructions:

See Attached

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#### Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jackctcd</u>	<u>Required</u>
/?	jkreye 01/10/2002	gilfokm 01/16/2002		_____			State Tax
/1	jkreye 01/22/2002	gilfokm 01/22/2002	kfollet 01/17/2002	_____	lrb_docadmin 01/17/2002		State Tax
/2	jkreye 01/24/2002	gilfokm 01/24/2002	kfollet 01/23/2002	_____	lrb_docadmin 01/23/2002		State Tax
/3			pgreensl 01/25/2002	_____	lrb_docadmin 01/25/2002	lrb_docadmin	State Tax lrb_docadmin

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				_____		01/25/2002	
/4	jkreye 01/28/2002	gilfokm 01/28/2002	pgreensl 01/28/2002	_____	lrb_docadmin 01/28/2002	lrb_docadmin 01/28/2002	

FE Sent For:

<END>

→ At Intro.

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/2		1/3-1/24 Kmg	kfollet 01/23/2002	<u>1/24</u> <u>P8/JS</u>	lrb_docadmin 01/23/2002		

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P8 <END>

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/1		12-1/23 kmj	kfollet 01/17/2002	_____	lrb_docadmin 01/17/2002		
FE Sent For:			1/22	1/23	<END>		



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1?	jkreye	1-1/16 King	1/16	K. J. F. 1/17			

FE Sent For:

<END>

1-8-02

Bill Ford → Rep. Gard & Rep. Jan Burke

IRC update for pension only

P.L. 107-16 → talk to Tom Reid →

6-0680

pension only provision would  
only be part of P.L. 107-16?

(sections 601, 602, 611-621,  
631-637, 641-649, 651-659,  
661-666, 671) ~~that~~  
(and 901 - sunset provision)

Bill Ford

→ just the pension provision

→ Tom Reid has been thinking of what to  
include & exclude

making contingent until P.L. 107-16 is put up in its  
entirety

contact Tom Reid & Dennis Collier



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRB-4599/

JK: King

Due 1/8, or PM mark  
earlier if possible

in 1-10-02

~~JK~~

gon

1 AN ACT ...; relating to: references to the Internal Revenue Code for income and  
2 franchise tax purposes.

*Analysis by the Legislative Reference Bureau*

This bill adopts, for income tax and franchise tax purposes, the changes to the federal Internal Revenue Code made by the pension and individual retirement arrangement provisions of the federal economic growth and tax relief reconciliation act of 2001.

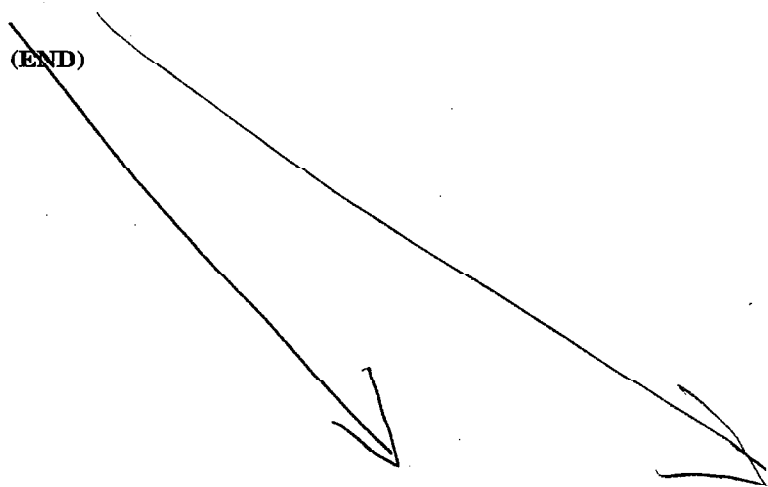
This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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

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

3

(END)



**2001 ASSEMBLY BILL 506**

September 19, 2001 - Introduced by Representative GARD, cosponsored by Senator BURKE, by request of Department of Revenue. Referred to Joint committee on Finance.

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

**ASSEMBLY BILL 506**

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

---

***Analysis by the Legislative Reference Bureau***

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

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

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

---

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

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

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

5 71.01 (6) (h) For taxable years that begin after December 31, 1992, and before  
6 January 1, 1994, for natural persons and fiduciaries, except fiduciaries of nuclear  
7 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
8 Internal Revenue Code as amended to December 31, 1992, excluding sections 103,  
9 104, and 110 of P.L. 102-227, and as amended by P.L. 103-66, excluding sections  
10 13101 (a) and (c) 1, 13113, 13150, 13171, 13174, and 13203 of P.L. 103-66, P.L.  
11 103-465, P.L. 104-188, excluding section 1311 of P.L. 104-188, P.L. 105-34, P.L.  
12 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.  
13 106-554, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.  
14 101-78, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.  
15 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
16 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13101 (a) and (c) 1, 13113,

**ASSEMBLY BILL 506**

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

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

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

**ASSEMBLY BILL 506****SECTION 3**

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

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

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

**ASSEMBLY BILL 506**

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



## ASSEMBLY BILL 506

## SECTION 4

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

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

4 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before  
5 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear  
6 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
7 Internal Revenue Code as amended to December 31, 1995, excluding sections 103,  
8 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and  
9 13203 (d) of P.L. 103-66, and as amended by P.L. 104-117, P.L. 104-188, excluding  
10 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.  
11 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.  
12 106-554, excluding sections 162 and 165 of P.L. 106-554, and as indirectly affected  
13 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,  
14 P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding  
15 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,  
16 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
17 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,  
18 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,  
19 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.  
20 106-554, excluding sections 162 and 165 of P.L. 106-554. The Internal Revenue  
21 Code applies for Wisconsin purposes at the same time as for federal purposes.  
22 Amendments to the federal Internal Revenue Code enacted after  
23 December 31, 1995, do not apply to this paragraph with respect to taxable years  
24 beginning after December 31, 1995, and before January 1, 1997, except that  
25 changes to the Internal Revenue Code made by P.L. 104-117, P.L. 104-188, excluding

## ASSEMBLY BILL 506

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

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

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

✓  
INSERT  
A

ASSEMBLY BILL 506

INSERT A

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

INSERT A

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

12  
 13 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before  
 14 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear  
 15 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
 16 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,  
 17 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
 18 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
 19 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36  
 20 and, P.L. 106-170, ~~P.L. 106-554~~, ~~excluding sections 162 and 165 of P.L. 106-554~~, and  
 21 ~~P.L. 106-554~~ and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
 22 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508,  
 23 P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
 24 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
 25 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

INSERT A

## ASSEMBLY BILL 506

1 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
 2 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
 3 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,  
 4 ~~P.L. 106-554, excluding sections 162 and 163 of P.L. 106-554, and P.L. 106-573.~~ The  
 5 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
 6 purposes. Amendments to the federal Internal Revenue Code enacted after  
 7 December 31, 1997, do not apply to this paragraph with respect to taxable years  
 8 beginning after December 31, 1997, and before January 1, 1999, except that  
 9 changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L.  
 10 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and  
 11 165 of P.L. 106-554, and P.L. 106-573 and changes that indirectly affect the  
 12 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.  
 13 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding sections 162 and  
 14 165 of P.L. 106-554, and P.L. 106-573 apply for Wisconsin purposes at the same time  
 15 as for federal purposes.

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

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

INSERT  
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ASSEMBLY BILL 506

1 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
 2 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
 3 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
 4 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
 5 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
 6 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
 7 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and P.L. 106-170, P.L. 106-230,  
 8 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The  
 9 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
 10 purposes. Amendments to the federal Internal Revenue Code enacted after  
 11 December 31, 1998, do not apply to this paragraph with respect to taxable years  
 12 beginning after December 31, 1998, and before January 1, 2000, except that  
 13 changes to the Internal Revenue Code made by P.L. 106-36 and P.L. 106-170, P.L.  
 14 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.  
 15 106-573 and changes that indirectly affect the provisions applicable to this  
 16 subchapter made by P.L. 106-36 and P.L. 106-170, P.L. 106-230, P.L. 106-554,  
 17 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573 apply for Wisconsin  
 18 purposes at the same time as for federal purposes.

INSERT  
A

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

19 **71.01 (6) (o)** For taxable years that begin after December 31, 1999, and before  
 20 January 1, 2001, for natural persons and fiduciaries, except fiduciaries of nuclear  
 21 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
 22 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,  
 23 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
 24 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
 25

ASSEMBLY BILL 506

INSERT A

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

INSERT A

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

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

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

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

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

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

INSERT 12-24 ✓

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

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



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

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

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

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

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

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

## ASSEMBLY BILL 506

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

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

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

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1 of P.L. 103-66, and as amended by P.L. 104-188, excluding sections 1123, 1202, 1204,  
2 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34,  
3 P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165  
4 of P.L. 106-554, and as indirectly affected in the provisions applicable to this  
5 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2)  
6 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008  
7 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
8 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
9 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
10 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
11 104-7, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L.  
12 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and,  
13 P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554. The  
14 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
15 purposes. Amendments to the federal Internal Revenue Code enacted after  
16 December 31, 1995, do not apply to this paragraph with respect to taxable years  
17 beginning after December 31, 1995, and before January 1, 1997, except that  
18 changes to the Internal Revenue Code made by P.L. 104-188, excluding sections  
19 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
20 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding  
21 sections 162 and 165 of P.L. 106-554, and changes that indirectly affect the  
22 provisions applicable to this subchapter made by P.L. 104-188, excluding sections  
23 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
24 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding

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

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

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

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

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

8 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
9 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
10 December 31, 1997, and before January 1, 1999, means the federal Internal  
11 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and  
12 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
13 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,  
14 and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L.  
15 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.  
16 ~~106-576~~ and as indirectly affected in the provisions applicable to this subchapter  
17 by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d)  
18 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.  
19 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.  
20 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
21 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
22 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
23 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
24 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
25 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-554, excluding

## ASSEMBLY BILL 506

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

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

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

## ASSEMBLY BILL 506

1 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
2 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
3 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
4 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.

5 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and  
6 165 of P.L. 106-554, and P.L. 106-573. The Internal Revenue Code applies for

7 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
8 federal Internal Revenue Code enacted after December 31, 1998, do not apply to this  
9 paragraph with respect to taxable years beginning after December 31, 1998, and  
10 before January 1, 2000, except that changes to the Internal Revenue Code made by

11 P.L. 106-36 and, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162

12 and 165 of P.L. 106-554, and P.L. 106-573 and changes that indirectly affect the  
13 provisions applicable to this subchapter made by P.L. 106-36 and, P.L. 106-170, P.L.

14 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.

15 106-573 apply for Wisconsin purposes at the same time as for federal purposes.

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

17 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
18 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
19 December 31, 1999, and before January 1, 2001, means the federal Internal Revenue  
20 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.  
21 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66  
22 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
23 amended by P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding sections 162 and

24 165 of P.L. 106-554, and P.L. 106-573, and as indirectly affected in the provisions  
25 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding

INSERT A



ASSEMBLY BILL 506

INSERT A

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

INSERT A

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

## ASSEMBLY BILL 506

1 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, and sections 162  
2 and 165 of P.L. 106-554, and as indirectly affected in the provisions applicable to this  
3 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2)  
4 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008  
5 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
6 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
7 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
8 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
9 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
10 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
11 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-200, P.L.  
12 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.  
13 106-573. The Internal Revenue Code applies for Wisconsin purposes at the same  
14 time as for federal purposes. Amendments to the federal Internal Revenue Code  
15 enacted after December 31, 2000, do not apply to this paragraph with respect to  
16 taxable years beginning after December 31, 2000.

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

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

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

INSERT 23-16

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

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

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

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

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

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

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

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

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

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

## ASSEMBLY BILL 506

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

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

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

INSERT  
A

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**INSERT A**

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

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

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



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INSERT A

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

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

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

INSERT A

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

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

21  
 22 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and  
 23 before January 1, 2001, "Internal Revenue Code", for corporations that are subject  
 24 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
 25 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,

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**INSERT A**

1 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
 2 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
 3 104-188, and as amended by P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding  
 4 sections 162 and 165 of P.L. 106-554, and P.L. 106-573, and as indirectly affected in  
 5 the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.  
 6 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.  
 7 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
 8 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
 9 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.  
 10 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
 11 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
 12 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170, P.L. 106-200, P.L. 106-230,  
 13 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The  
 14 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
 15 purposes. Amendments to the Internal Revenue Code enacted after December 31,  
 16 1999, do not apply to this paragraph with respect to taxable years beginning after  
 17 December 31, 1999, and before January 1, 2001, except that changes to the Internal  
 18 Revenue Code made by P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding sections  
 19 162 and 165 of P.L. 106-554, and P.L. 106-573 and changes that indirectly affect the  
 20 provisions applicable to this subchapter made by P.L. 106-200, P.L. 106-230, P.L.  
 21 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573 apply for  
 22 Wisconsin purposes at the same time as for federal purposes.

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

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

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

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

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

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

INSERT 33-17

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

## ASSEMBLY BILL 506

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

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

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

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

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



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