

2001 Budget

Drafting file for:
SSA1-SB55 (LRBs0142)
&
ASA1-SB55 (LRBs0149)

The LFB / Joint Finance Superamendment
(LRBb0708) merged with SB-55 (LRB-2402)
to create the "P/1" version.

Part **I**

I RCT
KMG

- 1 ✓ *b0173/1.1* **948**. Page 909, line 5: delete lines 5 to 8.
- 2 ✓ *b0175/1.1* **949**. Page 909, line 9: delete lines 9 to 24.
- 3 ✓ *b0175/1.2* **950**. Page 910, line 1: delete lines 1 and 2.
- 4 ✓ *b0100/1.1* **951**. Page 910, line 3: delete lines 3 to 23.
- 5 ✓ *b0100/1.2* **952**. Page 911, line 1: delete lines 1 to 4.
- 6 ✓ *b0461/1.1* **953**. Page 911, line 4: after that line insert:

ignore
last 8

7 *b0461/1.1* "SECTION 2026r. 66.0903 (10) (a) of the statutes is amended to
8 read:

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

- 24 ✓ *b0462/1.1* **954**. Page 911, line 4: after that line insert:

1 ***b0462/1.1*** **SECTION 2026p.** 66.0903 (3) (av) of the statutes is amended to
2 read:

3 66.0903 (3) (av) In determining prevailing wage rates under par. (am) or (ar),
4 the department may not use data from projects that are subject to this section, s.
5 103.49 or 103.50, or 40 USC 276a unless the department determines that there is
6 insufficient wage data in the area to determine those prevailing wage rates, in which
7 case the department may use data from projects that are subject to this section, s.
8 103.49 or 103.50, or 40 USC 276a. The department may also use data from a project
9 that is subject to this section, s. 103.49 or 103.50, or 40 USC 276a in determining
10 prevailing wage rates under par. (am) or (ar) if the department determines that the
11 wage rate paid on that project is higher than the prevailing wage rate determined
12 for that project.”

13 √***b0572/1.2*** **955.** Page 911, line 4: after that line insert:

14 ***b0572/1.2*** **SECTION 2026m.** 66.0901 (9) (b) of the statutes is amended to
15 read:

16 66.0901 (9) (b) *Retained percentages.* As the work progresses under a contract
17 involving \$1,000 or more for the construction, execution, repair, remodeling or
18 improvement of a public work or building or for the furnishing of supplies or
19 materials, regardless of whether proposals for the contract are required to be
20 advertised by law, the municipality, from time to time, shall grant to the contractor
21 an estimate of the amount and proportionate value of the work done, which entitles
22 the contractor to receive the amount of the estimate, less the retainage, from the
23 proper fund. The retainage shall be an amount equal to ~~10%~~ 5% of the estimate until
24 50% of the work has been completed. At 50% completion, further partial payments

1 shall be made in full to the contractor and no additional amounts may be retained
2 unless the architect or engineer certifies that the job is not proceeding satisfactorily,
3 but amounts previously retained shall not be paid to the contractor. At 50%
4 completion or any time after 50% completion when the progress of the work is not
5 satisfactory, additional amounts may be retained but the total retainage may not be
6 more than ~~10%~~ 5% of the value of the work completed. Upon substantial completion
7 of the work, an amount retained may be paid to the contractor. When the work has
8 been substantially completed except for work which cannot be completed because of
9 weather conditions, lack of materials or other reasons which in the judgment of the
10 municipality are valid reasons for noncompletion, the municipality may make
11 additional payments, retaining at all times an amount sufficient to cover the
12 estimated cost of the work still to be completed or may pay out the entire amount
13 retained and receive from the contractor guarantees in the form of a bond or other
14 collateral sufficient to ensure completion of the job. For the purposes of this section,
15 estimates may include any fabricated or manufactured materials and components
16 specified, previously paid for by the contractor and delivered to the work or properly
17 stored and suitable for incorporation in the work embraced in the contract.”.

18 ✓*b0235/1.4*✓956. Page 911, line 18: delete lines 18 and 19.

19 ✓*b0178/1.1*✓957. Page 911, line 20: delete that line.

20 ✓*b0179/1.1*✓958. Page 911, line 21: delete the material beginning with that
21 line and ending with page 918, line 20.

22 ✓*b0289/4.1*✓959. Page 918, line 20: after that line insert:

23 *b0289/4.1* “SECTION 2049e. 66.1113 (1) (d) (intro.) of the statutes is amended
24 to read:

1 66.1113 (1) (d) (intro.) “Tourism–related retailers” means, for taxable years
2 beginning before January 1, 2002, retailers classified in the standard industrial
3 classification manual, 1987 edition, published by the U.S. office of management and
4 budget under the following industry numbers:

5 ***b0289/4.1* SECTION 2049f.** 66.1113 (1) (e) of the statutes is created to read:

6 66.1113 (1) (e) “Tourism–related retailers” means, for taxable years beginning
7 after December 31, 2001, retailers classified in the North American Industry
8 Classification System, 1997 edition, published by the U.S. office of management and
9 budget under the following industry numbers:

- 10 1. 452990 — All other general merchandise stores.
- 11 2. 445292 — Confectionary and nut stores.
- 12 3. 445299 — All other specialty food stores.
- 13 4. 311811 — Retail bakeries.
- 14 5. 447100 — Gasoline stations.
- 15 6. 722110 — Full–service restaurants.
- 16 7. 722210 — Limited–service eating places.
- 17 8. 722300 — Special food services.
- 18 9. 722410 — Drinking places.
- 19 10. 446110 — Pharmacies and drug stores.
- 20 11. 445310 — Beer, wine, and liquor stores.
- 21 12. 451110 — Sporting goods stores.
- 22 13. 443130 — Camera and photographic supply stores.
- 23 14. 453220 — Gift, novelty, and souvenir stores.
- 24 15. 721110 — Hotels and motels.
- 25 16. 721120 — Casino hotels.

- 1 17. 721191 — Bed-and-breakfast inns.
- 2 18. 721199 — All other traveler accommodations.
- 3 19. 721214 — Recreational and vacation camps.
- 4 20. 721211 — Recreational vehicle parks and campgrounds.
- 5 21. 711212 — Racetracks.
- 6 22. 713910 — Golf courses and country clubs.
- 7 23. 713100 — Amusement parks and arcades.
- 8 24. 713200 — Gambling industries.
- 9 25. 713920 — Skiing facilities.
- 10 26. 713990 — All other amusement and recreation industries.”.

11 ✓*b0228/1.2* **960**. Page 918, line 21: delete the material beginning with that
12 line and ending with page 919, line 20.

13 ✓*b0332/1.2* **961**. Page 920, line 5: after that line insert:

14 *b0332/1.2* **SECTION 2056g.** 67.05 (6m) (a) of the statutes is amended to read:
15 67.05 (**6m**) (a) An initial resolution adopted by a technical college district board
16 for an issue of bonds in an amount of money not exceeding ~~\$500,000~~ \$1,000,000 for
17 building remodeling or improvement need not be submitted to the electors of the
18 district for approval unless within 30 days after the initial resolution is adopted there
19 is filed with the technical college district secretary a petition conforming to the
20 requirements of s. 8.40 requesting a referendum thereon. Such a petition shall be
21 signed by electors from each county lying wholly or partially within the district. The
22 number of electors from each county shall equal at least 1.5% of the population of the
23 county as determined under s. 16.96 (2) (c). If a county lies in more than one district,
24 the technical college system board shall apportion the county's population as

1 determined under s. 16.96 (2) (c) to the districts involved and the petition shall be
2 signed by electors equal to the appropriate percentage of the apportioned population.
3 Any initial resolution adopted under sub. (1) in an amount of money not exceeding
4 ~~\$500,000~~ \$1,000,000 at the discretion of the district board, may be submitted to the
5 electors without waiting for the filing of a petition. All initial resolutions adopted
6 under sub. (1) in an amount of money in excess of ~~\$500,000~~ \$1,000,000 or more for
7 building remodeling or improvement shall be submitted to the electors of the district
8 for approval. If a referendum is duly petitioned or required under this subsection,
9 bonds may not be issued until the electors of the district have approved the issue.

10 ***b0332/1.2* SECTION 2056r.** 67.12 (12) (e) 5. of the statutes is amended to read:

11 67.12 (12) (e) 5. Within 10 days of the adoption by a technical college district
12 board of a resolution under subd. 1. to issue a promissory note for a purpose under
13 s. 38.16 (2), the secretary of the district board shall publish a notice of such adoption
14 as a class 1 notice, under ch. 985. The notice need not set forth the full contents of
15 the resolution, but shall state the amount proposed to be borrowed, the method of
16 borrowing, the purpose thereof, that the resolution was adopted under this
17 subsection and the place where and the hours during which the resolution is
18 available for public inspection. If the amount proposed to be borrowed is for building
19 remodeling or improvement and does not exceed ~~\$500,000~~ \$1,000,000 or is for
20 movable equipment, the district board need not submit the resolution to the electors
21 for approval unless, within 30 days after the publication or posting, a petition
22 conforming to the requirements of s. 8.40 is filed with the secretary of the district
23 board requesting a referendum at a special election to be called for that purpose.
24 Such petition shall be signed by electors from each county lying wholly or partially
25 within the district. The number of electors from each county shall equal at least 1.5%

1 of the population of the county as determined under s. 16.96 (2) (c). If a county lies
2 in more than one district, the technical college system board shall apportion the
3 county's population as determined under s. 16.96 (2) (c) to the districts involved and
4 the petition shall be signed by electors equal to the appropriate percentage of the
5 apportioned population. In lieu of a special election, the district board may specify
6 that the referendum shall be held at the next succeeding spring primary or election
7 or September primary or general election. Any resolution to borrow amounts of
8 money in excess of \$500,000 \$1,000,000 for building remodeling or improvement
9 shall be submitted to the electors of the district for approval. If a referendum is held
10 or required under this subdivision, no promissory note may be issued until the
11 issuance is approved by a majority of the district electors voting at such referendum.
12 The referendum shall be noticed, called and conducted under s. 67.05 (6a) insofar as
13 applicable, except that the notice of special election and ballot need not embody a
14 copy of the resolution and the question which shall appear on the ballot shall be
15 "Shall (name of district) be authorized to borrow the sum of \$.... for (state purpose)
16 by issuing its general obligation promissory note (or notes) under section 67.12 (12)
17 of the Wisconsin Statutes?"."

18 ✓ *b0546/1.1* **962**. Page 921, line 1: delete "or electronic".

19 ✓ *b0546/1.2* **963**. Page 921, line 2: delete "transmissions".

20 ✓ *b0546/1.3* **964**. Page 921, line 4: delete "or electronic transmissions that
21 use forms or".

22 ✓ *b0546/1.4* **965**. Page 921, line 5: delete "electronic file formats" and
23 substitute "that use forms".

24 ✓ *b0546/1.5* **966**. Page 922, line 6: delete lines 6 to 12 and substitute:

1 ***b0546/1.5*** “SECTION 2065b. 69.08 (1) of the statutes is amended to read:

2 69.08 (1) Is on a form prescribed or supplied for the record by the state
3 registrar.”.

4 √ ***b0546/1.6*** **967.** Page 926, line 12: delete lines 12 to 19.

5 √ ***b0546/1.7*** **968.** Page 927, line 16: delete lines 16 to 18 and substitute
6 “district in which the hospital ~~or~~, nursing home, or hospice is located.”.

7 √ ***b0546/1.8*** **969.** Page 929, line 12: delete lines 12 to 23.

8 √ ***b0006/15.18*** **970.** Page 930, line 17: substitute “sub.” for “s. 69.20”.

9 √ ***b0546/1.9*** **971.** Page 931, line 18: delete “or electronic”.

10 √ ***b0386/2.2*** **972.** Page 932, line 21: delete lines 21 to 25 and substitute:

11 ***b0386/2.2*** “SECTION 2095g. 69.22 (1) (b) of the statutes is repealed and
12 recreated to read:

13 69.22 (1) (b) Except as provided under par. (c), all of the following:

14 1. For issuing an uncertified copy of a vital record issued under s. 69.21 (2) (a)
15 or (b) for an event that occurred before 1930 or for verifying information about the
16 event submitted by an requester without issuance of a copy, \$3, and \$1 for any
17 additional copy of the same vital record issued at the same time.

18 2. For issuing an uncertified copy of a vital record issued under s. 69.21 (2) (a)
19 or (b) for an event that occurs after December 31, 1929, or for verifying information
20 about the event submitted by a requester without issuance of a copy, \$7, and \$3 for
21 any additional copy of the same vital record issued at the same time.

22 ***b0386/2.2*** SECTION 2095h. 69.22 (1) (c) of the statutes is renumbered 69.22
23 (1) (c) 1. and amended to read:

1 69.22 (1) (c) 1. Twelve dollars for issuing ~~a~~ an uncertified copy of a birth
2 certificate for a birth that occurred after December 31, 1929, or a certified copy of a
3 birth certificate, \$7 of which shall be forwarded to the state treasurer as provided in
4 sub. (1m) and credited to the appropriations under s. 20.433 (1) (g) and (h); and \$3
5 for issuing any additional certified or uncertified copy of the same birth certificate
6 issued at the same time, all of which shall be forwarded as provided in sub. (1m).

7 ***b0386/2.2* SECTION 2095i.** 69.22 (1) (c) 2. of the statutes is created to read:

8 69.22 (1) (c) 2. Three dollars for issuing an uncertified copy of a birth certificate
9 for a birth that occurred before 1930, and \$1 for any additional uncertified copy of
10 the same birth certificate issued at the same time.”.

11 √ ***b0386/2.3* 973.** Page 933, line 3: after that line insert:

12 ***b0386/2.3* “SECTION 2096c.** 69.22 (1m) of the statutes is amended to read:

13 69.22 (1m) The state registrar and any local registrar acting under this
14 subchapter shall, for each copy of a birth certificate for which a fee under sub. (1) (c)
15 1. is charged that is issued during a calendar quarter, forward to the state treasurer
16 the amount for deposit in the appropriations under s. 20.433 (1) (g) and (h) the
17 amounts specified in sub. (1) (c) for each copy of a birth certificate issued during a
18 calendar quarter by the 15th day of the first month following the end of the calendar
19 quarter.”.

20 √ ***b0173/1.2* 974.** Page 933, line 25: delete the material beginning with that
21 line and ending with page 934, line 15. ✓

22 √ ***b0305/2.1* 975.** Page 935, line 4: after that line insert:

23 ***b0305/2.1* “SECTION 2103g.** 70.11 (10) of the statutes is repealed.

24 ***b0305/2.1* SECTION 2103k.** 70.11 (12) (a) of the statutes is amended to read:

1 70.11 (12) (a) Property owned by units which are organized in this state of the
2 following organizations: the Salvation Army; the Boy Scouts of America; the Boys'
3 Clubs of America; the Girl Scouts or Camp Fire Girls; the Young Men's Christian
4 Association, not exceeding 40 acres for property that is located outside the limit of
5 any incorporated city or village and not exceeding 10 acres for property that is located
6 inside the limit of any incorporated city or village; the Young Women's Christian
7 Association, not exceeding 40 acres for property that is located outside the limit of
8 any incorporated city or village; and not exceeding 10 acres for property that is located
9 inside the limit of any incorporated city or village; or any person as trustee for them
10 of property used for the purposes of those organizations, provided no pecuniary profit
11 results to any individual owner or member.”.

12 √*b0306/2.1***976.** Page 936, line 15: after that line insert:

13 ***b0306/2.1*** “SECTION 2108m. 70.11 (38) of the statutes is amended to read:

14 70.11 (38) UNIVERSITY OF WISCONSIN HOSPITALS AND CLINICS AUTHORITY AND
15 UNIVERSITY OF WISCONSIN MEDICAL FOUNDATION. Notwithstanding the provisions of
16 s. 70.11 (intro.) that relate to leased property, all property owned by the University
17 of Wisconsin Hospitals and Clinics Authority and all property leased to the
18 University of Wisconsin Hospitals and Clinics Authority that is owned by the state,
19 provided that the use of the property is primarily related to the purposes of the
20 authority and all property owned by and leased to the University of Wisconsin
21 Medical Foundation, provided that the use of the property is primarily related to the
22 purposes of the foundation.”.

23 √*b0468/1.1***977.** Page 936, line 15: after that line insert:

24 ***b0468/1.1*** “SECTION 2108m. 70.11 (39) of the statutes is amended to read:

1 70.11 (39) COMPUTERS. If the owner of the property fulfills the requirements
2 under s. 70.35, mainframe computers, minicomputers, personal computers,
3 networked personal computers, servers, terminals, monitors, disk drives, electronic
4 peripheral equipment, tape drives, printers, basic operational programs, systems
5 software, and prewritten software and custom software. The exemption under this
6 subsection does not apply to custom software, fax machines, copiers, equipment with
7 embedded computerized components or telephone systems, including equipment
8 that is used to provide telecommunications services, as defined in s. 76.80 (3). For
9 the purposes of s. 79.095, the exemption under this subsection does not apply to
10 property that is otherwise exempt under this chapter.”.

11 √*b0699/2.1***978**. Page 938, line 19: after that line insert:

12 ***b0699/2.1*** “SECTION 2114m. 70.32 (2) (c) 4. of the statutes is amended to read:

13 70.32 (2) (c) 4. “Swampland or wasteland” means bog_; marsh_; lowland brush_;
14 uncultivated land zoned as shoreland under s. 59.692 and shown as a wetland on a
15 final map under s. 23.32; undeveloped land that is not classified under this
16 subsection as agricultural or as productive forest land and that is part of a parcel that
17 is designated as managed forest land under subch. VI of ch. 77; or other
18 nonproductive lands not otherwise classified under this subsection.”.

19 √*b0174/1.2***979**. Page 938, line 21: delete the material beginning with that
20 line and ending with page 940, line 14.

21 √*b0289/4.2***980**. Page 940, line 21: after that line insert:

22 ***b0289/4.2*** “SECTION 2119r. 70.995 (1) (d) of the statutes is amended to read:

23 70.995 (1) (d) Except for the activities under sub. (2), activities not classified
24 as manufacturing in the standard industrial classification manual, 1987 edition

1 North American Industry Classification System, 1997 edition, published by the U.S.
2 office of management and budget are not manufacturing for this section.

3 *b0289/4.2* SECTION 2119s. 70.995 (2) (intro.) of the statutes is amended to
4 read:

5 70.995 (2) FURTHER CLASSIFICATION. (intro.) In addition to the criteria set forth
6 in sub. (1), property shall be deemed prima facie manufacturing property and eligible
7 for assessment under this section if it is included in one of the following ~~major group~~
8 industry classifications set forth in the ~~standard industrial classification manual,~~
9 ~~1987 edition~~ North American Industry Classification System, 1997 edition,
10 published by the U.S. office of management and budget. For the purposes of this
11 section, any other property described in this subsection shall also be deemed
12 manufacturing property and eligible for assessment under this section:

13 *b0289/4.2* SECTION 2119t. 70.995 (2) (a) to (w) of the statutes are repealed
14 and recreated to read:

15 70.995 (2) (a) 21 — Mining.

16 (b) 311 — Food manufacturing.

17 (c) 312 — Beverage and tobacco product manufacturing.

18 (d) 313 — Textile mills.

19 (e) 314 — Textile product mills.

20 (f) 315 — Apparel manufacturing.

21 (g) 316 — Leather and allied product manufacturing.

22 (h) 321 — Wood product manufacturing.

23 (i) 322 — Paper manufacturing.

1 (j) 323 — Printing and related support activities, including the printing of
2 material by an establishment and the publishing of such material by the same
3 establishment.

4 (k) 324 — Petroleum and coal products manufacturing.

5 (L) 325 — Chemical manufacturing.

6 (m) 326 — Plastics and rubber products manufacturing.

7 (n) 327 — Nonmetallic mineral product manufacturing.

8 (o) 331 — Primary metal manufacturing.

9 (p) 332 — Fabricated metal product manufacturing.

10 (q) 333 — Machinery manufacturing.

11 (r) 334 — Computer and electronic product manufacturing.

12 (s) 335 — Electrical equipment, appliance and component manufacturing.

13 (t) 336 — Transportation equipment manufacturing.

14 (u) 337 — Furniture and related product manufacturing.

15 (v) 339 — Miscellaneous manufacturing.

16 (w) 81292 — Photofinishing.”.

17 ✓ ***b0685/1.1* 981.** Page 945, line 22: after that line insert:

18 ***b0685/1.1* “SECTION 2130d.** 71.01 (6) (g) of the statutes is repealed.

19 ***b0685/1.1* SECTION 2130db.** 71.01 (6) (h) of the statutes is amended to read:

20 71.01 (6) (h) For taxable years that begin after December 31, 1992, and before
21 January 1, 1994, 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, 1992, excluding sections 103,
24 104, and 110 of P.L. 102–227, and as amended by P.L. 103–66, excluding sections

1 13101 (a) and (c) 1, 13113, 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L.
2 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 105–34, P.L.
3 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
4 106–554, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
5 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L.
6 102–90, 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 13101 (a) and (c) 1, 13113,
8 13150, 13171, 13174, and 13203 of P.L. 103–66, P.L. 104–188, excluding section 1311
9 of P.L. 104–188, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554,
10 excluding sections 162 and 165 of 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, 1992, do not apply to this
13 paragraph with respect to taxable years beginning after December 31, 1992, and
14 before January 1, 1994, except that changes to the Internal Revenue Code made by
15 P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L.
16 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162
17 and 165 of P.L. 106–554, and changes that indirectly affect the provisions applicable
18 to this subchapter made by P.L. 103–66, P.L. 103–465, P.L. 104–188, excluding
19 section 1311 of P.L. 104–188, 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, apply for Wisconsin
21 purposes at the same time as for federal purposes.

22 *b0685/1.1* SECTION 2130dd. 71.01 (6) (i) of the statutes is amended to read:
23 71.01 (6) (i) For taxable years that begin after December 31, 1993, and before
24 January 1, 1995, 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, 1993, excluding sections 103,
2 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203
3 (d), and 13215 of P.L. 103–66 and as amended by P.L. 103–296, P.L. 103–337, P.L.
4 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
5 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
6 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
7 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73,
8 P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90,
9 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
10 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, 13203
11 (d), and 13215 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7,
12 excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L.
13 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277,
14 and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554. The Internal
15 Revenue Code applies for Wisconsin purposes at the same time as for federal
16 purposes. Amendments to the federal Internal Revenue Code enacted after
17 December 31, 1993, do not apply to this paragraph with respect to taxable years
18 beginning after December 31, 1993, and before January 1, 1995, except that
19 changes to the Internal Revenue Code made by P.L. 103–296, P.L. 103–337, P.L.
20 103–465, P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding
21 section 1311 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206
22 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
23 and changes that indirectly affect the provisions applicable to this subchapter made
24 by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.
25 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.

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

4 *b0685/1.1* SECTION 2130df. 71.01 (6) (j) of the statutes is amended to read:

5 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
6 January 1, 1996, 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, 1994, excluding sections 103,
9 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
10 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–117, P.L. 104–188,
11 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
12 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
13 sections 162 and 165 of P.L. 106–554, and as indirectly affected by P.L. 99–514, P.L.
14 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
15 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and
16 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
17 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
18 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections
19 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34,
20 P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165
21 of P.L. 106–554. The Internal Revenue Code applies for Wisconsin purposes at the
22 same time as for federal purposes. Amendments to the federal Internal Revenue
23 Code enacted after December 31, 1994, do not apply to this paragraph with respect
24 to taxable years beginning after December 31, 1994, and before January 1, 1996,
25 except that changes to the Internal Revenue Code made by P.L. 104–7, P.L. 104–117,

1 P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 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, 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. 104–7, P.L. 104–117,
5 P.L. 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, apply for Wisconsin
8 purposes at the same time as for federal purposes.

9 ***b0685/1.1* SECTION 2130dh.** 71.01 (6) (k) of the statutes is amended to read:

10 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before
11 January 1, 1997, 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, 1995, excluding sections 103,
14 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
15 13203 (d) of P.L. 103–66, and as amended by P.L. 104–117, P.L. 104–188, excluding
16 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
17 104–193, P.L. 105–33, 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 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. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding
21 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
22 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
23 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
24 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191,
25 P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206 ~~and~~, P.L. 105–277, and P.L.

1 106-554, excluding sections 162 and 165 of P.L. 106-554. The Internal Revenue
2 Code applies for Wisconsin purposes at the same time as for federal purposes.
3 Amendments to the federal Internal Revenue Code enacted after
4 December 31, 1995, do not apply to this paragraph with respect to taxable years
5 beginning after December 31, 1995, and before January 1, 1997, except that
6 changes to the Internal Revenue Code made by P.L. 104-117, P.L. 104-188, excluding
7 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
8 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277, and P.L.
9 106-554, excluding sections 162 and 165 of P.L. 106-554, and changes that indirectly
10 affect the provisions applicable to this subchapter made by P.L. 104-117, P.L.
11 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.
12 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206 and, P.L. 105-277,
13 and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, apply for
14 Wisconsin purposes at the same time as for federal purposes.

15 ***b0685/1.1* SECTION 2130dj.** 71.01 (6) (L) of the statutes is amended to read:
16 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before
17 January 1, 1998, 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, 1996, excluding sections 103,
20 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
21 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104-188, and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277
23 and, P.L. 106-36, and P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
24 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
25 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,

1 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
2 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
3 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.
4 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
5 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
6 105–206, P.L. 105–277 and, P.L. 106–36, and P.L. 106–554, excluding sections 162
7 and 165 of P.L. 106–554. The Internal Revenue Code applies for Wisconsin purposes
8 at the same time as for federal purposes. Amendments to the federal Internal
9 Revenue Code enacted after December 31, 1996, do not apply to this paragraph with
10 respect to taxable years beginning after December 31, 1996, and before
11 January 1, 1998, except that changes to the Internal Revenue Code made by P.L.
12 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L. 106–36, and P.L. 106–554,
13 excluding sections 162 and 165 of P.L. 106–554, and changes that indirectly affect the
14 provisions applicable to this subchapter made by P.L. 105–33, P.L. 105–34, P.L.
15 105–206, P.L. 105–277 and, P.L. 106–36, and P.L. 106–554, excluding sections 162
16 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time as for federal
17 purposes.

18 ***b0685/1.1* SECTION 2130dL.** 71.01 (6) (m) of the statutes is amended to read:
19 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
20 January 1, 1999, 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, 1997, 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. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36

1 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and
2 P.L. 106–573, and as indirectly affected 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. 101–280, P.L. 101–508,
4 P.L. 102–90, 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. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
8 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
9 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170,
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 federal Internal Revenue Code enacted after
13 December 31, 1997, do not apply to this paragraph with respect to taxable years
14 beginning after December 31, 1997, and before January 1, 1999, except that
15 changes to the Internal Revenue Code made by P.L. 105–178, P.L. 105–206, P.L.
16 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and
17 165 of P.L. 106–554, and P.L. 106–573 and changes that indirectly affect the
18 provisions applicable to this subchapter made by P.L. 105–178, P.L. 105–206, P.L.
19 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and
20 165 of P.L. 106–554, and P.L. 106–573 apply for Wisconsin purposes at the same time
21 as for federal purposes.

22 *b0685/1.1* SECTION 2130dn. 71.01 (6) (n) of the statutes is amended to read:

23 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
24 January 1, 2000, 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, 1998, excluding sections 103,
2 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
3 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
4 104–188, and as amended by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L.
5 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573, and as
6 indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
7 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, 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.
11 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
12 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
13 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–230,
14 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The
15 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
16 purposes. Amendments to the federal Internal Revenue Code enacted after
17 December 31, 1998, do not apply to this paragraph with respect to taxable years
18 beginning after December 31, 1998, and before January 1, 2000, except that
19 changes to the Internal Revenue Code made by P.L. 106–36 and, P.L. 106–170, P.L.
20 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
21 106–573 and changes that indirectly affect the provisions applicable to this
22 subchapter made by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–554,
23 excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573 apply for Wisconsin
24 purposes at the same time as for federal purposes.

25 *b0685/1.1* SECTION 2130dp. 71.01 (6) (o) of the statutes is amended to read:

1 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
2 January 1, 2001, 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, 1999, 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. 106–200, P.L. 106–230, P.L. 106–554, excluding
8 sections 162 and 165 of P.L. 106–554, and P.L. 106–573, and as indirectly affected by
9 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,
10 P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding
11 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
12 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
13 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
14 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
15 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
16 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–200, P.L. 106–230, P.L. 106–554,
17 excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The Internal
18 Revenue Code applies for Wisconsin purposes at the same time as for federal
19 purposes. Amendments to the federal Internal Revenue Code enacted after
20 December 31, 1999, do not apply to this paragraph with respect to taxable years
21 beginning after December 31, 1999, and before January 1, 2001, except that changes
22 to the Internal Revenue Code made by P.L. 106–200, P.L. 106–230, P.L. 106–554,
23 excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573 and changes that
24 indirectly affect the provisions applicable to this subchapter made by P.L. 106–200,

1 P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
2 106–573 apply for Wisconsin purposes at the same time as for federal purposes.

3 ***b0685/1.1* SECTION 2130dr.** 71.01 (6) (p) of the statutes is created to read:

4 71.01 (6) (p) For taxable years that begin after December 31, 2000, for natural
5 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
6 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code
7 as amended to December 31, 2000, excluding sections 103, 104, and 110 of P.L.
8 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66
9 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
10 indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
11 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L.
12 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
13 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
14 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
15 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
16 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
17 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–200, P.L.
18 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
19 106–573. The Internal Revenue Code applies for Wisconsin purposes at the same
20 time as for federal purposes. Amendments to the federal Internal Revenue Code
21 enacted after December 31, 2000, do not apply to this paragraph with respect to
22 taxable years beginning after December 31, 2000.

23 ***b0685/1.1* SECTION 2130dt.** 71.01 (7r) of the statutes is amended to read:

24 71.01 (7r) Notwithstanding sub. (6), for purposes of computing amortization
25 or depreciation, “Internal Revenue Code” means either the federal Internal Revenue

1 Code as amended to December 31, ~~1999~~ 2000, or the federal Internal Revenue Code
2 in effect for the taxable year for which the return is filed, except that property that,
3 under s. 71.02 (2) (d) 12., 1985 stats., is required to be depreciated for taxable year
4 1986 under the Internal Revenue Code as amended to December 31, 1980, shall
5 continue to be depreciated under the Internal Revenue Code as amended to
6 December 31, 1980.”.

7 ✓*b0679/3.1*~~982~~. Page 946, line 21: delete “2003” and substitute “2004”.

8 ✓*b0679/3.2*~~983~~. Page 947, line 1: delete “2002” and substitute “2003”.

9 ✓*b0679/3.3*~~984~~. Page 947, line 2: delete “2004” and substitute “2005”.

10 ✓*b0679/3.4*~~985~~. Page 947, line 6: delete “2003” and substitute “2004”.

11 ✓*b0679/3.5*~~986~~. Page 947, line 7: delete “2005” and substitute “2006”.

12 ✓*b0679/3.6*~~987~~. Page 947, line 11: delete “2004” and substitute “2005”.

13 ✓*b0679/3.7*~~988~~. Page 947, line 14: delete “2002” and substitute “2003”.

14 ✓*b0679/3.8*~~989~~. Page 947, line 15: delete “2005” and substitute “2006”.

15 ✓*b0679/3.9*~~990~~. Page 947, line 18: delete “2004” and substitute “2005”.

16 ✓*b0679/3.10*~~991~~. Page 947, line 20: after that line insert:

17 *b0679/3.10* “SECTION 2136m. 71.04 (4m) of the statutes is created to read:

18 71.04 (4m) APPORTIONMENT FORMULA COMPUTATION. (a) 1. For taxable years
19 beginning before January 1, 2006, if both the numerator and the denominator of the
20 sales factor under sub. (7) related to a taxpayer’s remaining net income are zero, the
21 sales factor under sub. (7) is eliminated from the apportionment formula to
22 determine the taxpayer’s remaining net income under sub. (4).

1 2. For taxable years beginning after December 31, 2005, if both the numerator
2 and the denominator of the sales factor under sub. (7) related to a taxpayer's
3 remaining net income are zero, none of the taxpayer's remaining net income is
4 apportioned to this state.

5 (b) 1. For taxable years beginning before January 1, 2006, if the numerator of
6 the sales factor under sub. (7) related to a taxpayer's remaining net income is a
7 negative number and the denominator of the sales factor under sub. (7) related to a
8 taxpayer's remaining net income is not zero, the sales factor under sub. (7) is zero.

9 2. For taxable years beginning after December 31, 2005, if the numerator of the
10 sales factor under sub. (7) related to a taxpayer's remaining net income is a negative
11 number and the denominator of the sales factor under sub. (7) related to a taxpayer's
12 remaining net income is not zero, none of the taxpayer's remaining net income is
13 apportioned to this state.

14 (c) 1. For taxable years beginning before January 1, 2006, if the numerator of
15 the sales factor under sub. (7) related to a taxpayer's remaining net income is a
16 positive number and the denominator of the sales factor under sub. (7) related to a
17 taxpayer's remaining net income is zero or a negative number, the sales factor under
18 sub. (7) is one.

19 2. For taxable years beginning after December 31, 2005, if the numerator of the
20 sales factor under sub. (7) related to a taxpayer's remaining net income is a positive
21 number and the denominator of the sales factor under sub. (7) related to a taxpayer's
22 remaining net income is zero or a negative number, all of the taxpayer's remaining
23 net income is apportioned to this state.”.

24 ✓*b0679/3.11* 992. Page 947, line 23: delete “2005” and substitute “2006”.

- 1 ✓ *b0679/3.12* **993**. Page 948, line 2: delete “2005” and substitute “2006”.
- 2 ✓ *b0679/3.13* **994**. Page 948, line 14: delete “2003” and substitute “2004”.
- 3 ✓ *b0679/3.14* **995**. Page 948, line 21: delete “2002” and substitute “2003”.
- 4 ✓ *b0679/3.15* **996**. Page 949, line 20: delete “2004” and substitute “2005”.
- 5 ✓ *b0681/1.1* **997**. Page 955, line 21: after “(7),” insert “a dislocated worker,
6 as defined in 29 USC 2801 (9).”.

7 ✓ *b0680/2.1* **998**. Page 956, line 13: before “(f)” insert “(c),”.

8 ✓ *b0680/2.2* **999**. Page 956, line 14: after that line insert:

9 “(d) Partnerships, limited liability companies, and tax-option corporations
10 may not claim the credit under this subsection, but the eligibility for, and the amount
11 of, the credit are based on their payment of amounts under par. (a). A partnership,
12 limited liability company, or tax-option corporation shall compute the amount of
13 credit that each of its partners, members, or shareholders may claim and shall
14 provide that information to each of them. Partners, members of limited liability
15 companies, and shareholders of tax-option corporations may claim the credit in
16 proportion to their ownership interest.”.

17 ✓ *b0645/1.1* **1000**. Page 957, line 24: delete “\$25,000,000” and substitute
18 “\$100,000,000”.

19 ✓ *b0645/1.2* **1001**. Page 958, line 1: delete “\$25,000,000” and substitute
20 “\$100,000,000”.

21 ✓ *b0684/2.2* **1002**. Page 958, line 24: after that line insert:

22 *b0684/2.2* “SECTION 2153g. 71.10 (5f) of the statutes is created to read:

1 **71.10 (5f) LOCAL PROFESSIONAL BASEBALL PARK DISTRICT DONATION. (a)**

2 *Definitions.* In this subsection:

3 1. “Baseball donation” means a designation made under this subsection, the
4 net proceeds of which shall be deposited into the fund under s. 229.685 to be used for
5 the repayment of bonds issued for purposes related to baseball park facilities under
6 s. 229.65 (1).

7 2. “Department” means the department of revenue.

8 (b) *Voluntary payments.* 1. ‘Designation on return.’ Every individual filing an
9 income tax return who has a tax liability or is entitled to a tax refund may designate
10 on the return any amount of additional payment or any amount of a refund due that
11 individual as a baseball donation.

12 2. ‘Designation added to tax owed.’ If the individual owes any tax, the
13 individual shall remit in full the tax due and the amount designated on the return
14 as a baseball donation when the individual files a tax return.

15 3. ‘Designation deducted from refund.’ Except as provided under par. (d), if the
16 individual is owed a refund for that year after crediting under ss. 71.75 (9) and 71.80
17 (3), the department shall deduct the amount designated on the return as a baseball
18 donation from the amount of the refund.

19 (c) *Errors; failure to remit correct amount.* If an individual who owes taxes fails
20 to remit an amount equal to or in excess of the total of the actual tax due, after error
21 corrections, and the amount designated on the return as a baseball donation:

22 1. The department shall reduce the designation for the baseball donation to
23 reflect the amount remitted in excess of the actual tax due, after error corrections,
24 if the individual remitted an amount in excess of the actual tax due, after error

1 corrections, but less than the total of the actual tax due, after error corrections, and
2 the amount originally designated on the return as a baseball donation.

3 2. The designation for the baseball donation is void if the individual remitted
4 an amount equal to or less than the actual tax due, after error corrections.

5 (d) *Errors; insufficient refund.* If an individual who is owed a refund that does
6 not equal or exceed the amount designated on the return as a baseball donation, after
7 crediting under ss. 71.75 (9) and 71.80 (3) and after error corrections, the department
8 shall reduce the designation for the baseball donation to reflect the actual amount
9 of the refund the individual is otherwise owed, after crediting under ss. 71.75 (9) and
10 71.80 (3) and after error corrections.

11 (e) *Conditions.* If an individual places any conditions on a designation for the
12 baseball donation, the designation is void.

13 (f) *Void designation.* If a designation for the baseball donation is void, the
14 department shall disregard the designation and determine amounts due, owed,
15 refunded, and received without regard to the void designation.

16 (g) *Tax return.* The secretary of revenue shall provide a place for the
17 designations under this subsection on the individual income tax return, and the
18 secretary shall highlight that place on the return by a symbol chosen by the
19 department that relates to a baseball park that is part of baseball park facilities, as
20 defined in s. 229.65 (1).

21 (h) *Certification of amounts.* Annually, on or before September 15, the
22 secretary of revenue shall certify to the district board under subch. III of ch. 229, the
23 department of administration, and the state treasurer:

1 1. The total amount of the administrative costs, including data processing
2 costs, incurred by the department in administering this subsection during the
3 previous fiscal year.

4 2. The total amount received from all designations for baseball donations made
5 by taxpayers during the previous fiscal year.

6 3. The net amount remaining after the administrative costs, including data
7 processing costs, under subd. 1. are subtracted from the total received under subd.
8 2.

9 4. From the moneys received from designations for baseball donations, an
10 amount equal to the sum of administrative expenses, including data processing
11 costs, certified under subd. 1. shall be deposited into the general fund and credited
12 to the appropriation under s. 20.566 (1) (hp), and the net amount remaining that is
13 certified under subd. 3. shall be deposited into the fund created under s. 229.685 and
14 credited to retire bonds issued for the initial construction of baseball park facilities
15 under s. 229.65 (1).

16 (i) *Amounts subject to refund.* Amounts designated for baseball donations
17 under this subsection are not subject to refund to the taxpayer unless the taxpayer
18 submits information to the satisfaction of the department within 18 months after the
19 date on which taxes are due or the date on which the return is filed, whichever is
20 later, that the amount designated is clearly in error. Any refund granted by the
21 department under this paragraph shall be deducted from the moneys received under
22 this subsection in the fiscal year that the refund is certified.”.

23 ✓*b0006/15.19***1003**. Page 959, line 10: delete “from 1999 WI”.

24 ✓*b0006/15.20***1004**. Page 959, line 11: delete “Act 185”.

Ed Note - Item 1006 affects p. 960, line 2

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✓ ***b0685/1.2* 1005.** Page 960, line 2: after that line insert:

b0685/1.2 "SECTION 2158d. 71.22 (4) (g) of the statutes is repealed.

b0685/1.2 SECTION 2158db. 71.22 (4) (h) of the statutes is amended to read:

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

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

8 *b0685/1.2* SECTION 2158dd. 71.22 (4) (i) of the statutes is amended to read:
9 71.22 (4) (i) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
10 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
11 December 31, 1993, and before January 1, 1995, means the federal Internal
12 Revenue Code as amended to December 31, 1993, excluding sections 103, 104, and
13 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, 13203 (d), and
14 13215 of P.L. 103–66, and as amended by P.L. 103–296, P.L. 103–337, P.L. 103–465,
15 P.L. 104–7, excluding section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311
16 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L.
17 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and as
18 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
19 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
20 (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, 13203 (d), and 13215
24 of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding
25 section 1 of P.L. 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L.

1 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L.
2 106–554, excluding sections 162 and 165 of 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, excluding sections 162 and 165 of P.L. 106–554,
11 and changes that indirectly affect the provisions applicable to this subchapter made
12 by P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, excluding section 1 of P.L.
13 104–7, P.L. 104–188, excluding section 1311 of P.L. 104–188, P.L. 104–191, P.L.
14 104–193, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
15 sections 162 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time
16 as for federal purposes.

17 ***b0685/1.2* SECTION 2158df.** 71.22 (4) (j) of the statutes is amended to read:
18 71.22 (4) (j) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
19 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
20 December 31, 1994, and before January 1, 1996, means the federal Internal
21 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
22 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
23 of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding sections 1202,
24 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.
25 105–206 and, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.

1 106-554, and as indirectly affected in the provisions applicable to this subchapter
2 by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d)
3 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
4 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
5 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
6 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
7 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.
8 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.
9 104-191, P.L. 104-193, 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. The Internal Revenue
11 Code applies for Wisconsin purposes at the same time as for federal purposes.
12 Amendments to the federal Internal Revenue Code enacted after
13 December 31, 1994, do not apply to this paragraph with respect to taxable years
14 beginning after December 31, 1994, and before January 1, 1996, except that
15 changes to the Internal Revenue Code made by P.L. 104-7, P.L. 104-188, excluding
16 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
17 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162
18 and 165 of P.L. 106-554, and changes that indirectly affect the provisions applicable
19 to this subchapter made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204,
20 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
21 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
22 106-554, apply for Wisconsin purposes at the same time as for federal purposes.

23 ***b0685/1.2* SECTION 2158dh.** 71.22 (4) (k) of the statutes is amended to read:
24 71.22 (4) (k) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
25 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after

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

1 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
2 105–33, P.L. 105–34, P.L. 105–206 and, P.L. 105–277, and P.L. 106–554, excluding
3 sections 162 and 165 of P.L. 106–554, apply for Wisconsin purposes at the same time
4 as for federal purposes.

5 ***b0685/1.2* SECTION 2158dj.** 71.22 (4) (L) of the statutes is amended to read:
6 71.22 (4) (L) 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, 1996, and before January 1, 1998, means the federal Internal
9 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
10 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
11 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
12 and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and, P.L.
13 106–36, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and as
14 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
15 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
16 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L.
17 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
18 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
19 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
20 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
21 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
22 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and,
23 P.L. 106–36, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554. The
24 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
25 purposes. Amendments to the federal Internal Revenue Code enacted after

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

9 ***b0685/1.2* SECTION 2158dL.** 71.22 (4) (m) of the statutes is amended to read:
10 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
11 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
12 December 31, 1997, and before January 1, 1999, means the federal Internal
13 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and
14 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
15 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
16 and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.
17 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
18 106–573, 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 excluding sections 803 (d) (2) (B), 805 (d)
20 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
21 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
22 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
23 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
24 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.
25 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

1 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
2 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding
3 sections 162 and 165 of P.L. 106–554, and P.L. 106–573. 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, 1997,
6 do not apply to this paragraph with respect to taxable years beginning after
7 December 31, 1997, and before January 1, 1999, except that changes to the Internal
8 Revenue Code made by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and,
9 P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
10 106–573 and changes that indirectly affect the provisions applicable to this
11 subchapter made by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.
12 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
13 106–573 apply for Wisconsin purposes at the same time as for federal purposes.

14 ***b0685/1.2* SECTION 2158dn.** 71.22 (4) (n) of the statutes is amended to read:

15 71.22 (4) (n) 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, 1998, and before January 1, 2000, means the federal Internal
18 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
19 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
20 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
21 and as amended by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–554,
22 excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573, and as indirectly
23 affected in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203,
24 P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
25 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L.

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

18 ***b0685/1.2* SECTION 2158dp.** 71.22 (4) (o) of the statutes is amended to read:
19 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
20 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
21 December 31, 1999, and before January 1, 2001, means the federal Internal Revenue
22 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
23 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66
24 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
25 amended by P.L. 106–200, P.L. 106–230, P.L. 106–554, excluding sections 162 and

1 165 of P.L. 106-554, and P.L. 106-573, and as indirectly affected in the provisions
2 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding
3 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514
4 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
5 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
6 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
7 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
8 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
9 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
10 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36 and, P.L. 106-170,
11 P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
12 106-554, and P.L. 106-573. The Internal Revenue Code applies for Wisconsin
13 purposes at the same time as for federal purposes. Amendments to the federal
14 Internal Revenue Code enacted after December 31, 1999, do not apply to this
15 paragraph with respect to taxable years beginning after December 31, 1999, and
16 before January 1, 2001, except that changes to the Internal Revenue Code made by
17 P.L. 106-200, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
18 106-554, and P.L. 106-573 and changes that indirectly affect the provisions
19 applicable to this subchapter made by P.L. 106-200, P.L. 106-230, P.L. 106-554,
20 excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573 apply for Wisconsin
21 purposes at the same time as for federal purposes.

22 *b0685/1.2* SECTION 2158dr. 71.22 (4) (p) of the statutes is created to read:

23 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
24 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
25 December 31, 2000, means the federal Internal Revenue Code as amended to

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

18 ***b0685/1.2* SECTION 2158dt.** 71.22 (4m) (e) of the statutes is repealed.

19 ***b0685/1.2* SECTION 2158du.** 71.22 (4m) (f) of the statutes is amended to read:

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

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

22 *b0685/1.2* SECTION 2158dv. 71.22 (4m) (g) of the statutes is amended to read:
23 71.22 (4m) (g) For taxable years that begin after December 31, 1993, and
24 before January 1, 1995, “Internal Revenue Code”, for corporations that are subject
25 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal

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

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

4 *b0685/1.2* SECTION 2158dw. 71.22 (4m) (h) of the statutes is amended to
5 read:

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

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

9 *b0685/1.2* SECTION 2158dx. 71.22 (4m) (i) of the statutes is amended to read:
10 71.22 (4m) (i) For taxable years that begin after December 31, 1995, and before
11 January 1, 1997, "Internal Revenue Code", for corporations that are subject to a tax
12 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
13 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
14 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
15 of P.L. 103-66, and as amended by P.L. 104-188, excluding sections 1123, 1202, 1204,
16 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34,
17 P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165
18 of P.L. 106-554, and as indirectly affected in the provisions applicable to this
19 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
20 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
21 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
22 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
23 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123, 1202,
24 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, PL. 105-33, P.L.
25 105-34, P.L. 105-206 and, P.L. 105-277, and P.L. 106-554, excluding sections 162

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

14 ***b0685/1.2* SECTION 2158dy.** 71.22 (4m) (j) of the statutes is amended to read:

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

1 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
2 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
3 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d)
4 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,
5 P.L. 105–277 and, P.L. 106–36, and P.L. 106–554, excluding sections 162 and 165 of
6 P.L. 106–554. The Internal Revenue Code applies for Wisconsin purposes at the
7 same time as for federal purposes. Amendments to the Internal Revenue Code
8 enacted after December 31, 1996, do not apply to this paragraph with respect to
9 taxable years beginning after December 31, 1996, and before January 1, 1998,
10 except that changes to the Internal Revenue Code made by P.L. 105–33, P.L. 105–34,
11 P.L. 105–206, P.L. 105–277 and, P.L. 106–36, and P.L. 106–554, excluding sections
12 162 and 165 of P.L. 106–554, and changes that indirectly affect provisions applicable
13 to this subchapter made by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277 and,
14 P.L. 106–36, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, apply
15 for Wisconsin purposes at the same time as for federal purposes.

16 *b0685/1.2* SECTION 2158dz. 71.22 (4m) (k) of the statutes is amended to read:
17 71.22 (4m) (k) For taxable years that begin after December 31, 1997, and
18 before January 1, 1999, “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, 1997, 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. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36
24 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and
25 P.L. 106–573, and as indirectly affected in the provisions applicable to this

1 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
2 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
3 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
4 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
5 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202
6 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
7 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L.
8 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
9 106–573. 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, 1997, do not apply to this paragraph with respect to taxable years
12 beginning after December 31, 1997, and before January 1, 1999, except that
13 changes to the Internal Revenue Code made by P.L. 105–178, P.L. 105–206, P.L.
14 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and
15 165 of P.L. 106–554, and P.L. 106–573 and changes that indirectly affect the
16 provisions applicable to this subchapter made by P.L. 105–178, P.L. 105–206, P.L.
17 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–554, excluding sections 162 and
18 165 of P.L. 106–554, and P.L. 106–573 apply for Wisconsin purposes at the same time
19 as for federal purposes.

20 ***b0685/1.2* SECTION 2158dzb.** 71.22 (4m) (L) of the statutes is amended to
21 read:

22 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and
23 before January 1, 2000, “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, 1998, excluding sections 103,

1 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
2 (d) of P.L. 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
3 104–188, and as amended by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L.
4 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573, 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
11 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
12 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, 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 1998, do not apply to this paragraph with respect to taxable years beginning after
17 December 31, 1998, and before January 1, 2000, except that changes to the Internal
18 Revenue Code made by P.L. 106–36 and, P.L. 106–170, P.L. 106–230, P.L. 106–554,
19 excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573 and changes that
20 indirectly affect the provisions applicable to this subchapter made by P.L. 106–36
21 and, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L.
22 106–554, and P.L. 106–573 apply for Wisconsin purposes at the same time as for
23 federal purposes.

24 *b0685/1.2* SECTION 2158dzd. 71.22 (4m) (m) of the statutes is amended to
25 read:

1 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
2 before January 1, 2001, “Internal Revenue Code”, for corporations that are subject
3 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
4 Internal Revenue Code as amended to December 31, 1999, 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. 106–200, P.L. 106–230, P.L. 106–554, excluding
8 sections 162 and 165 of P.L. 106–554, and P.L. 106–573, and as indirectly affected in
9 the provisions applicable to this subchapter 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. 101–508, P.L.
11 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
12 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
13 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.
14 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
15 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
16 105–206, P.L. 105–277, P.L. 106–36 and, P.L. 106–170, P.L. 106–200, P.L. 106–230,
17 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 106–573. The
18 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
19 purposes. Amendments to the Internal Revenue Code enacted after December 31,
20 1999, do not apply to this paragraph with respect to taxable years beginning after
21 December 31, 1999, and before January 1, 2001, except that changes to the Internal
22 Revenue Code made by P.L. 106–200, P.L. 106–230, P.L. 106–554, excluding sections
23 162 and 165 of P.L. 106–554, and P.L. 106–573 and changes that indirectly affect the
24 provisions applicable to this subchapter made by P.L. 106–200, P.L. 106–230, P.L.

1 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573 apply for
2 Wisconsin purposes at the same time as for federal purposes.

3 *b0685/1.2* SECTION 2158dzf. 71.22 (4m) (n) of the statutes is created to read:

4 71.22 (4m) (n) For taxable years that begin after December 31, 2000, “Internal
5 Revenue Code,” for corporations that are subject to a tax on unrelated business
6 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
7 to December 31, 2000, excluding sections 103, 104, and 110 of P.L. 102-227, sections
8 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and sections 1123
9 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as indirectly affected
10 in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L.
11 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
12 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
13 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
14 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
15 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
16 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
17 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-200, P.L. 106-230, P.L.
18 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 106-573. The
19 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
20 purposes. Amendments to the Internal Revenue Code enacted after December 31,
21 2000, do not apply to this paragraph with respect to taxable years beginning after
22 December 31, 2000.”

23 ✓ *b0698/1.1* 1006. Page 960, line 2: after “ownership” insert “, if the limited
24 liability company is treated as a partnership for federal income tax purposes”.

- 1 √ *b0679/3.16* **1007**. Page 961, line 7: delete “2003” and substitute “2004”.
- 2 √ *b0679/3.17* **1008**. Page 961, line 12: delete “2002” and substitute “2003”.
- 3 √ *b0679/3.18* **1009**. Page 961, line 13: delete “2004” and substitute “2005”.
- 4 √ *b0679/3.19* **1010**. Page 961, line 17: delete “2003” and substitute “2004”.
- 5 √ *b0679/3.20* **1011**. Page 961, line 18: delete “2005” and substitute “2006”.
- 6 √ *b0679/3.21* **1012**. Page 961, line 22: delete “2004” and substitute “2005”.
- 7 √ *b0679/3.22* **1013**. Page 962, line 1: delete “2002” and substitute “2003”.
- 8 √ *b0679/3.23* **1014**. Page 962, line 2: delete “2005” and substitute “2006”.
- 9 √ *b0679/3.24* **1015**. Page 962, line 5: delete “2004” and substitute “2005”.
- 10 √ *b0679/3.25* **1016**. Page 962, line 7: after that line insert:

11 ***b0679/3.25*** “SECTION 2166m. 71.25 (6m) of the statutes is created to read:

12 71.25 (6m) APPORTIONMENT FORMULA COMPUTATION. (a) 1. For taxable years
13 beginning before January 1, 2006, if both the numerator and the denominator of the
14 sales factor under sub. (9) related to a taxpayer’s remaining net income are zero, the
15 sales factor under sub. (9) is eliminated from the apportionment formula to
16 determine the taxpayer’s remaining net income under sub. (6).

17 2. For taxable years beginning after December 31, 2005, if both the numerator
18 and the denominator of the sales factor under sub. (9) related to a taxpayer’s
19 remaining net income are zero, none of the taxpayer’s remaining net income is
20 apportioned to this state.

21 (b) 1. For taxable years beginning before January 1, 2006, if the numerator of
22 the sales factor under sub. (9) related to a taxpayer’s remaining net income is a

1 negative number and the denominator of the sales factor under sub. (9) related to a
2 taxpayer's remaining net income is not zero, the sales factor under sub. (9) is zero.

3 2. For taxable years beginning after December 31, 2005, if the numerator of the
4 sales factor under sub. (9) related to a taxpayer's remaining net income is a negative
5 number and the denominator of the sales factor under sub. (9) related to a taxpayer's
6 remaining net income is not zero, none of the taxpayer's remaining net income is
7 apportioned to this state.

8 (c) 1. For taxable years beginning before January 1, 2006, if the numerator of
9 the sales factor under sub. (9) related to a taxpayer's remaining net income is a
10 positive number and the denominator of the sales factor under sub. (9) related to a
11 taxpayer's remaining net income is zero or a negative number, the sales factor under
12 sub. (9) is one.

13 2. For taxable years beginning after December 31, 2005, if the numerator of the
14 sales factor under sub. (9) related to a taxpayer's remaining net income is a positive
15 number and the denominator of the sales factor under sub. (9) related to a taxpayer's
16 remaining net income is zero or a negative number, all of the taxpayer's remaining
17 net income is apportioned to this state.”.

18 ✓ *b0679/3.26* **1017**. Page 962, line 10: delete “2005” and substitute “2006”.

19 ✓ *b0679/3.27* **1018**. Page 962, line 13: delete “2005” and substitute “2006”.

20 ✓ *b0679/3.28* **1019**. Page 963, line 2: delete “2003” and substitute “2004”.

21 ✓ *b0679/3.29* **1020**. Page 963, line 8: delete “2002” and substitute “2003”.

22 ✓ *b0679/3.30* **1021**. Page 964, line 6: delete “2004” and substitute “2005”.

23 ✓ *b0685/1.3* **1022**. Page 965, line 11: after that line insert:

24 *b0685/1.3* “SECTION 2175d. 71.26 (2) (b) 7. of the statutes is repealed.