

**2001 DRAFTING REQUEST**

**Assembly Amendment (AA-ASA1-SB55)**

Received: 06/26/2001

Received By: jkreye

Wanted: Soon

Identical to LRB:

For: Assembly Republican Caucus

By/Representing: Emerson

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

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

Extra Copies:

Submit via email: NO

Requester's email:

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**Pre Topic:**

ARC:.....Emerson - AM114,

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**Topic:**

Internal Revenue Code update

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**Instructions:**

See Attached

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**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye 06/26/2001	csicilia 06/26/2001	pgreensl 06/26/2001	_____	lrb_docadmin 06/27/2001		
	jkreye 06/27/2001	wjackson 06/27/2001		_____			
/2			kfollet 06/27/2001	_____	lrb_docadmin 06/28/2001		

Vers.    Drafted    Reviewed    Typed    Proofed    Submitted    Jacketed    Required

FE Sent For:

<END>

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/1	jkreye 06/26/2001	csicilia 06/26/2001	pgreensl 06/26/2001	_____	lrb_docadmin 06/27/2001		

FE Sent For:

*1/2 wij 6/27*      *kgj 6/27*      *kgj/Ben 6/27*  
**<END>**

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17	jkreye	1/91 ejs 6/26/01	6/26/01 P8	6/26/01 setb			

FE Sent For:

<END>



State of Wisconsin • DEPARTMENT OF REVENUE

2135 RIMROCK ROAD • P.O. BOX 8933 • MADISON, WISCONSIN 53708-8933  
(608) 266-6466 • FAX (608) 266-5718 • http://www.dor.state.wi.us

Scott McCallum  
Governor

Richard G. Chandler  
Secretary of Revenue

MEMORANDUM

June 7, 2001

TO: Robert W. Lang  
Legislative Fiscal Bureau

P.L. 107-16  
II

FROM: Richard G. Chandler *RGC*  
Secretary of Revenue

SUBJECT: Internal Revenue Code Update – Provisions of Economic Growth and Tax Relief Act Affecting Tax Year 2001

The federal Economic Growth and Tax Relief Reconciliation Act of 2001, which President Bush is expected to sign on June 7, 2001, contains several individual income tax and pension provisions that will affect tax year 2001. These provisions are summarized in the attached document.

The Department of Revenue recommends that the Legislature adopt these provisions for tax year 2001, in Senate Bill 55/Assembly Bill 144, so that Wisconsin tax law remains in conformity with federal tax law for this year. Conformity with these provisions beyond tax year 2001 and with the other provisions of the Act can be considered as part of the Internal Revenue Code Update process in early 2002.

Adoption of the provisions of the Act affecting tax year 2001 for that year only requires language in secs. 71.01 (6), 71.22 (4) and (4m), 71.26 (2)(b), 71.34 (1g), and 71.42 (2) providing that for taxable years beginning after December 31, 2000, and before January 1, 2002, "Internal Revenue Code" includes sections 411, 412(a), 611(a), 635, 636(b), 641 to 644, 646 to 649, 655, 658 and 701 of the Act (we will provide the public law number when it becomes available). Further, the language should indicate that these sections apply for Wisconsin purposes at the same time as for federal purposes.

As we indicate in the attached document, adopting these provisions for tax year 2001 only is expected to reduce state individual income tax revenues by \$90,000 in FY02.

Thank you for your attention to this request. If you have any questions, please contact me or Dennis Collier.

RGC:DC:skr  
t:\secmemo\dc\lang.707.doc

Attachment

cc: George Lightbourn  
Marc E. Shovers

INTERNAL REVENUE CODE UPDATE:  
ECONOMIC GROWTH AND TAX RELIEF ACT PROVISIONS AFFECTING TAX YEAR 2001

A. INTRODUCTION

President Bush is expected to sign the Economic Growth and Tax Relief Reconciliation Act of 2001 on June 7, 2001. Most of the bill's provisions take effect in tax years after 2001. However, several will be effective this tax year, including some provisions that potentially impact Wisconsin tax law, since the bases for the Wisconsin individual income and corporate income and franchise taxes conform closely to the bases of the federal individual and corporate income taxes.

Conforming with provisions of the Act that take effect this year requires legislative action this summer, so that the changes can be incorporated into Wisconsin tax forms and instructions for 2001. Provisions taking effect for tax years beginning after 2001 need not be considered until the spring of 2002, along with any other federal laws enacted this year.

This paper describes the provisions of the Act that affect Wisconsin tax law for tax year 2001. Most of these provisions will have only a marginal effect in tax year 2001, since they take effect for courses, payments of interest, distributions or other transfers occurring after December 31, 2001. With this effective date, their effect in tax year 2001 is limited to fiscal year filers. For these filers, a very limited number of those filing individual income returns, the 2001 tax year ends later than December 31, 2001, so they may receive payments in 2002 that are reported on their 2001 tax returns.

The only provision expected to have more than a minimal impact on tax revenues is the increase in the exemption amounts for the alternative minimum tax, which will reduce individual income tax revenues by \$90,000 in FY02.

The discussion is based on the explanation and analysis of the Act prepared by Commerce Clearing House.

B. INDIVIDUAL INCOME TAX

1. Exclusion for Employer Provided Educational Assistance

Federal Change: The Act makes permanent the exclusion for employer-provided educational assistance and extends it to expenses paid by an employer for graduate-level courses. Under prior law, the exclusion was limited to expenses for undergraduate classes and was scheduled to expire after December 31, 2001. The exclusion is allowed for tuition, fees, books, supplies and equipment, and is limited to \$5,250 per year.

Effective Date: Courses beginning after December 31, 2001.

Recommendation: Adopt the federal change.

Fiscal Effect: Minimal revenue loss.

2. Student Loan Interest Deduction

Federal Change: The Act eliminates the 60-month limitation on the number of months during which interest paid on a student loan is deductible.

Effective Date: Interest paid after December 31, 2001.

Recommendation: Adopt the federal change.

Fiscal Effect: Minimal revenue loss.

3. Alternative Minimum Tax Exemption

Federal Change: The Act increases the exemptions for purposes of the alternative minimum tax (AMT) by \$4,000 for married couples filing jointly to \$49,000 and by \$2,000 for other filers to \$35,750 for single and head of household filers and to \$24,500 for married persons filing separately. Since these exemptions are phased out as alternative minimum taxable income exceeds \$150,000 for joint filers, \$112,500 for single and head of household filers and \$75,000 for married separate filers, the exemption increases effectively raise the income levels at which they are completely phased out. These changes are in effect for tax years 2001 through 2004, after which the exemptions revert to what they were in 2000. Under current law, Wisconsin's exemption amounts are the same as the federal amounts.

Effective Date: Taxable years beginning after December 31, 2000.

Recommendation: Adopt the federal change.

Fiscal Effect: -\$90,000.

C. PENSION PROVISIONS

1. Benefit Limits for Defined Benefit Plans

Federal Change: The Act increases the limit to the maximum annual benefit payable at retirement under a defined benefit plan to \$160,000. Previously, the limit was the lesser of 100% of average compensation or \$140,000, with this latter amount adjusted for inflation.

The Act also provides that retirement benefits are reduced if they begin before age 62, rather than before the social security retirement (currently age 65) under prior law, or to age 60 for commercial airline pilots if the Federal Aviation Administration requires their retirement at that age.

Recommendation: Adopt the federal change.

Effective Date: Years ending after December 31, 2001. The change may affect a small number of taxpayers filing on a fiscal year, rather than calendar year, basis whose 2001 tax year would end after this effective date.

Fiscal Effect: Minimal revenue loss.

## 2. Treatment of Contributions to a Multiemployer Plan

Federal Change: Under existing law, employer contributions to qualified pension, annuity, profit-sharing and stock bonus plans are generally deducted in the year paid. However, employers may deem contributions made no later than the extended deadline for filing a tax return for the previous year as paid on the last day of that year. The Act clarifies that this determination, as it relates to contributions to a multiemployer plan, is not a change in the method of accounting. A change in the method of accounting would require the approval of the Internal Revenue Services and result in adjustment of taxable income if approval was not received.

Recommendation: Adopt the federal change.

Effective Date: June 8, 2001 (day after enactment).

Fiscal Effect: None.

## 3. Investment of Employee's Contributions in 401(k) Plans

Federal Change: The Act amends the effective date of a section in the Taxpayer Relief Act of 1997 relating to diversification of 401(k) plan investments so that the section does not apply for certain assets acquired on or before December 31, 1998. The previous effective date had the unintended effect of requiring plans to maintain separate accounts for deferrals invested on or before this date and deferrals invested after this date.

Recommendation: Adopt the federal change.

Effective Date: Elective deferrals for plan years beginning after December 31, 1998.

Fiscal Effect: None.

## 4. Distributions under a Divorce Decree

Federal Change: The Act permits early distributions from deferred compensation plans of state and local governments and tax-exempt organizations under Section 457 arising from a qualified domestic relations order. Such an order includes any judgment, decree or order relating to child support, alimony payments or marital property rights made pursuant to a state's community property or other domestic relations law. Under prior law, distributions required because of a divorce or marital separation did not qualify as



early distributions—though such distributions qualify as early distributions under other types of plans.

Recommendation: Adopt the federal change.

Effective Date: Transfers, distributions and payments after December 31, 2001.

Fiscal Effect: Minimal revenue loss.

#### 5. Elimination of "Same Desk" Rule

Federal Change: The Act repeals the "same desk" rule for distributions from Section 401(k) and 457 plans and Section 403(b) annuities. The change permits participants in such plans to receive distributions when they continue on the same job—stay at the "same desk"—for a different employer following a liquidation, merger, consolidation or other corporate transaction. The requirement that the selling corporation maintain a 401(k) plan so distributions can be made from it, no longer needed with repeal of the "same desk" rule, is also eliminated.

The "same desk" rule has been criticized for hindering the portability of retirement benefits from one employer to another, confusing employees and imposing an administrative burden on employers buying and selling business units.

Recommendation: Adopt the federal change.

Effective Date: Distributions after December 31, 2001.

Fiscal Effect: Minimal revenue loss.

#### 6. Purchase of Service Credit under Government Plan

Federal Change: Under the Act, gross income does not include any transfer from a section 403(b) or 457 plan to a defined benefit government plan when the transfer is for purchasing permissive service credits or for repaying contributions and earnings arising from previous forfeiture of service credit.

Recommendation: Adopt the federal change.

Effective Date: Transfers after December 31, 2001.

Fiscal Effect: Minimal revenue loss.

#### 7. Rollovers Disregarded as Cash-Out Amounts

Federal Change: The Act amends rules for determining the value of the nonforfeitable benefit for participants of a qualified retirement plans for purposes of determining whether a participant may be involuntarily cashed out. Under existing law, a plan may involuntarily cash out a participant whose employment has been terminated by the plan

sponsor if the present value of the participant's benefits do not exceed \$5,000. The Act provides that present value may be calculated without including any portion attributable to rollover contributions and earnings allocable to rollover contributions, such as retirement benefits transferred from an individual retirement account or plan sponsored by a previous employer. Under the Act, Section 457 plans of state and local governments and tax-exempt entities may also disregard rollovers for purposes of determining benefit value.

Recommendation: Adopt the federal change.

Effective Date: Distributions after December 31, 2001.

Fiscal Effect: Minimal revenue gain.

#### 8. Minimum Distribution and Inclusion Requirements for Section 457 Plans

Federal Change: The Act repeals special minimum distribution plan rules that applied only to Section 457 state and local government and tax-exempt organization plans, thus subjecting these plans only to the minimum distribution rules applicable to qualified plans. It also provides that amounts deferred under a state and local government plan, but not a plan sponsored by a tax-exempt organization, are includible in a participant's income only when paid, and not when otherwise made available to the taxpayer.

Recommendation: Adopt the federal change.

Effective Date: Distributions after December 31, 2001.

Fiscal Effect: Minimal revenue loss.

#### 9. Rollovers to and From Government Plans and Annuities

Federal Change: The Act permits tax-free rollovers by an employee from a government deferred compensation plan under Section 457 or a public school or tax-exempt organization annuity under Section 403(b) to another qualified retirement account. It also permits tax-free rollovers from those other accounts to Section 457 governmental plans or Section 403(b) annuities. Prior law did not permit such rollovers. The change does not apply to Section 457 plans of tax-exempt organizations, presumably because those plans are not required to hold assets in trust for employees and thus may be considered less secure. The change is permissive only; the Act does not require qualified plans or annuities to accept rollovers.

A Section 457 plan that accepts rollovers from another qualified plan must account for the rollovers separately, since amounts distributed from Section 457 plans are generally subject to a penalty on early withdrawals when distributions consist of amounts attributable to rollovers from other types of plans. Restrictions and guidelines applicable to rollovers from other plans now apply to rollovers to and from Section 457 government plans and to and from Section 403(b) annuities.

Recommendation: Adopt the federal change.

Effective Date: Distributions after December 31, 2001.

Fiscal Effect: Minimal revenue loss.

#### 10. Expansion of Spousal Rollover Rules

Federal Change: The Act allows the surviving spouse of a deceased participant in a qualified retirement plan a tax-free rollover from that plan into another qualified plan, a Section 403(b) annuity or Section 457 governmental plan in which the surviving spouse participates. Under prior law, only rollovers to an individual retirement account were permitted.

Recommendation: Adopt the federal change.

Effective Date: Distributions after December 31, 2001.

Fiscal Effect: Minimal revenue loss.

#### 11. Rollover from Individual Retirement Accounts to Employer Plans

Federal Change: The Act permits rollover of an eligible distribution from an IRA to a qualified employer plan, Section 403(b) annuity or Section 457 deferred compensation plan, subject to restrictions relating to after-tax contributions to an IRA, minimum distributions and SIMPLE IRAs. Under previous law, these rollovers were generally not permitted.

Recommendation: Adopt the federal change.

Effective Date: Distributions after December 31, 2001.

Fiscal Effect: Minimal revenue loss.

#### 12. Rollover of After-Tax Contributions

Federal Change: The Act permits the rollover of the entire amount of any qualified distribution from one qualified plan into another plan or IRA. This includes the portion of the distribution representing after-tax contributions, though they can be rolled over only through a direct trustee-to-trustee transfer and they must be tracked separately from related earnings by the plan accepting the rollover.

The Act also provides that a distribution from a traditional IRA rolled over into a qualified plan other than an IRA is considered to derive first from amounts other than tax-contributions. This provision effectively maximizes the amount of the IRA distribution eligible for a rollover.

Recommendation: Adopt the federal change.

Effective Date: Distributions made after December 31, 2001.

Fiscal Effect: Minimal revenue loss.

### 13. Hardship Exception to 60-Day Rule on Rollovers

Federal Change: Distributions from a qualified plan or IRA may be rolled over tax free if the rollover occurs within 60 days of the date of distribution. The Act permits the Internal Revenue Service to waive the 60-day rollover period for reasons of hardship.

Recommendation: Adopt the federal change.

Effective Date: Distributions after December 31, 2001.

Fiscal Effect: Minimal revenue loss.

### 14. Hardship Distributions Ineligible for Rollover

Federal Change: The Act provides that hardship distributions from Section 401(k) or 403(b) plans are not eligible rollover distributions. The change prohibits the rollover of assets attributable to employer matching and nonelective contributions, and elective deferrals.

Recommendation: Adopt the federal change.

Effective Date: Distributions after December 31, 2001.

Fiscal Effect: Minimal revenue gain.

DC:skr

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*SR*  
*PMR*

ARC:.....Emerson – AM114, Internal Revenue Code update

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

**CAUCUS ASSEMBLY AMENDMENT**

**TO ASSEMBLY SUBSTITUTE AMENDMENT 1,**

**TO 2001 SENATE BILL 55**

*m* 6-26-01

*substitute amendment*

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 723, line 9: after that line insert:

3 **“SECTION 2130ds.** 71.01 (6) (pm) of the statutes is created to read:

4 71.01 (6) (pm) For taxable years beginning after December 31, 2000, and before

5 January 1, 2002, for natural persons, fiduciaries, except fiduciaries of nuclear

6 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal

7 Internal Revenue Code as amended by sections 411, 412 (a), 611 (a), 635, 636 (b), 641

8 to 646, 655, 658, and 701 of P.L. 107-16 and as indirectly affected by <sup>sections</sup> 411, 412 (a), 611

9 (a), 635, 636 (b), 641 to 646, 655, 658, and 701 of P.L. 107-16. The Internal Revenue

10 Code applies for Wisconsin purposes at the same time as for federal purposes.

1 Amendments to the federal Internal Revenue Code enacted after June 30, 2001, do  
2 not apply to this paragraph with respect to taxable years beginning after December  
3 31, 2000, and before January 1, 2002.”

4 **2.** Page 752, line 23: after that line insert:

5 “SECTION 2158ds. 71.22 (4) (pm) of the statutes is created to read:

6 71.22 (4) (pm) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
7 (1g), and 71.42 (2), for taxable years beginning after December 31, 2000, and before  
8 January 1, 2002, “Internal Revenue Code” means the federal Internal Revenue Code  
9 as amended by sections 411, 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658, and  
10 701 of P.L. 107–16 and as indirectly affected by <sup>Sections</sup> 411, 412 (a), 611 (a), 635, 636 (b), 641  
11 to 646, 655, 658, and 701 of P.L. 107–16. The Internal Revenue Code applies for  
12 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
13 federal Internal Revenue Code enacted after June 30, 2001, do not apply to this  
14 paragraph with respect to taxable years beginning after December 31, 2000, and  
15 before January 1, 2002.”

16 **3.** Page 762, line 24: after that line insert:

17 “SECTION 2158dzg. 71.22 (4m) (nd) of the statutes is created to read:

18 71.22 (4m) (nd) For taxable years beginning after December 31, 2000, and  
19 before January 1, 2002, for corporations that are subject to a tax on unrelated  
20 business income under s. 71.26 (1) (a), “Internal Revenue Code” means the federal  
21 Internal Revenue Code as amended by sections 411, 412 (a), 611 (a), 635, 636 (b), 641  
22 to 646, 655, 658, and 701 of P.L. 107–16 and as indirectly affected by <sup>Sections</sup> 411, 412 (a), 611  
23 (a), 635, 636 (b), 641 to 646, 655, 658, and 701 of P.L. 107–16. The Internal Revenue  
24 Code applies for Wisconsin purposes at the same time as for federal purposes.

1 Amendments to the federal Internal Revenue Code enacted after June 30, 2001, do  
2 not apply to this paragraph with respect to taxable years beginning after December  
3 31, 2000, and before January 1, 2002.”.

4 **4.** Page 793, line 5: after that line insert:

5 “SECTION 2175djm. 71.26 (2) (b) 16m. of the statutes is created to read:

6 71.26 (2) (b) 16m. For taxable years beginning after December 31, 2000, and  
7 before January 1, 2002, for a corporation, conduit, or common law trust that qualifies  
8 as a regulated investment company, real estate mortgage investment conduit, real  
9 estate investment trust, or financial asset securitization investment trust under the  
10 Internal Revenue Code as amended to June 30, 2001, “net income” means the federal  
11 regulated investment company taxable income, federal real estate mortgage  
12 investment conduit taxable income, federal real estate investment trust or financial  
13 asset securitization investment trust taxable income of the corporation, conduit, or  
14 trust as determined under the federal Internal Revenue Code as amended by  
15 sections 411, 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658, and 701 of P.L. 107–16  
16 and as indirectly affected by <sup>sections</sup> 411, 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658,  
17 and 701 of P.L. 107–16. The Internal Revenue Code applies for Wisconsin purposes  
18 at the same time as for federal purposes. Amendments to the federal Internal  
19 Revenue Code enacted after June 30, 2001, do not apply to this subdivision with  
20 respect to taxable years beginning after December 31, 2000, and before January 1,  
21 2002.”.

22 **5.** Page 810, line 11: after that line insert:

23 “SECTION 2182dkm. 71.34 (1g) (pm) of the statutes is created to read:





6-7-01

Faith Russell

IRC update

legis 107 alt 2 — excluding certain provisions

Items = A. Environmental Remediation Costs

B. Corp donations computer Fed

C. foreign corporations

see LRB 3379 ↑ — Item #3 ~~id~~, #4, #8

~~id~~ Tom Reid — what sections of

what P.L.s.

6-8474

A. section 162 of P.L. 106-554

B. " 165 of PL 106-554

C. " → PL 106-519  
← "



INSERT B

1 purposes. Amendments to the federal Internal Revenue Code enacted after June 30,  
2 2001, do not apply to this paragraph with respect to taxable years beginning after  
3 December 31, 2000, and before January 1, 2002.”

4 **2.** Page 752, line 23: after that line insert:

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6 71.22 (4) (pm) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
7 (1g), and 71.42 (2), for taxable years beginning after December 31, 2000, and before  
8 January 1, 2002, “Internal Revenue Code” means the federal Internal Revenue Code  
9 as amended by sections 411, 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658, and  
10 701 of P.L. 107–16 and as indirectly affected by sections 411, 412 (a), 611 (a), 635, 636  
11 (b), 641 to 646, 655, 658, and 701 of P.L. 107–16. The Internal Revenue Code applies  
12 for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
13 federal Internal Revenue Code enacted after June 30, 2001, do not apply to this  
14 paragraph with respect to taxable years beginning after December 31, 2000, and  
15 before January 1, 2002.”

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19 before January 1, 2002, for corporations that are subject to a tax on unrelated  
20 business income under s. 71.26 (1) (a), “Internal Revenue Code” means the federal  
21 Internal Revenue Code as amended by sections 411, 412 (a), 611 (a), 635, 636 (b), 641  
22 to 646, 655, 658, and 701 of P.L. 107–16 and as indirectly affected by sections 411,  
23 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658, and 701 of P.L. 107–16. The Internal  
24 Revenue Code applies for Wisconsin purposes at the same time as for federal

INSERT C

INSERT D

1 purposes. Amendments to the federal Internal Revenue Code enacted after June 30,  
2 2001, do not apply to this paragraph with respect to taxable years beginning after  
3 December 31, 2000, and before January 1, 2002.”

4 4. Page 793, line 5: after that line insert:

5 “SECTION 2175djm. 71.26 (2) (b) 16m. of the statutes is created to read:

6 71.26 (2) (b) 16m. For taxable years beginning after December 31, 2000, and  
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9 estate investment trust, or financial asset securitization investment trust under the  
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13 asset securitization investment trust taxable income of the corporation, conduit, or  
14 trust as determined under the federal Internal Revenue Code as amended by  
15 sections 411, 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658, and 701 of P.L. 107-16  
16 and as indirectly affected by sections 411, 412 (a), 611 (a), 635, 636 (b), 641 to 646,  
17 655, 658, and 701 of P.L. 107-16. The Internal Revenue Code applies for Wisconsin  
18 purposes at the same time as for federal purposes. Amendments to the federal  
19 Internal Revenue Code enacted after June 30, 2001, do not apply to this subdivision  
20 with respect to taxable years beginning after December 31, 2000, and before January  
21 1, 2002.”

22 5. Page 810, line 11: after that line insert:

23 “SECTION 2182dkm. 71.34 (1g) (pm) of the statutes is created to read:

INSERT E

2001-2002 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRBb1810/1ins  
JK:cjs:pg

Insert A

1        ✓ **1.** Page 713, line 16: delete the material beginning with “and P.L.” and ending  
2 with “106-554,” on line 17 and substitute <sup>g</sup> “P.L. 106-519, and P.L. 106-554,”.

3        ✓ **2.** Page 713, line 22: delete the material beginning with “and P.L.” and ending  
4 with “106-554” on line 23 and substitute <sup>g</sup> “P.L. 106-519, and P.L. 106-554”.

5        ✓ **3.** Page 714, line 4: delete the material beginning with “and P.L.” and ending  
6 with “106-554” on line 5 and substitute <sup>g</sup> “P.L. 106-519, and P.L. 106-554”.

7        ✓ **4.** Page 714, line 7: delete the material beginning with “and P.L.” and ending  
8 with “106-554” on line 8 and substitute <sup>g</sup> “P.L. 106-519, and P.L. 106-554”.

9        ✓ **5.** Page 714, line 19: delete that line and substitute <sup>g</sup> “and, P.L. 105-277, P.L.  
10 106-519, and P.L. 106-554,”.

11        ✓ **6.** Page 715, line 2: delete that line and substitute <sup>g</sup> “P.L. 106-519, and P.L.  
12 106-554. The Internal”.

13        ✓ **7.** Page 715, line 10: delete that line and substitute <sup>g</sup> “and, P.L. 105-277, P.L.  
14 106-519, and P.L. 106-554”.

15        ✓ **8.** Page 715, line 14: delete the material beginning with “and P.L.” and ending  
16 with “106-554” on line 15 and substitute <sup>g</sup> “P.L. 106-519, and P.L. 106-554”.

17        ✓ **9.** Page 715, line 25: delete “and P.L. 106-554, excluding” and substitute “P.L.  
18 106-519, and P.L. 106-554”.

19        ✓ **10.** Page 716, line 1: delete “sections 162 and 165 of P.L. 106-554”.

20        ✓ **11.** Page 716, line 8: delete that line and substitute <sup>g</sup> “P.L. 105-206 and, P.L.  
21 105-277, P.L. 106-519, and”.

- 1        ✓ 12. Page 716, line 9: delete "of".
- 2        ✓ 13. Page 716, line 15: before "<sup>P.L.</sup>and" insert "P.L. 106-519".
- 3        ✓ 14. Page 716, line 16: delete "excluding sections 162 and 165 of P.L. 106-554".
- 4        ✓ 15. Page 716, line 19: before "<sup>P.L.</sup>and" insert "P.L. 106-519".
- 5        ✓ 16. Page 716, line 20: delete "excluding sections 162 and 165 of P.L. 106-554".
- 6        ✓ 17. Page 717, line 5: before "<sup>P.L.</sup>and" insert "P.L. 106-519".
- 7        ✓ 18. Page 717, line 6: delete "excluding sections 162 and 165 of P.L. 106-554".
- 8        ✓ 19. Page 717, line 13: before "<sup>P.L.</sup>and" insert "P.L. 106-519".
- 9        ✓ 20. Page 717, line 14: delete "excluding sections 162 and 165 of P.L. 106-554".
- 10       ✓ 21. Page 717, line 21: before "<sup>P.L.</sup>and" insert "P.L. 106-519".
- 11       ✓ 22. Page 717, line 22: delete "excluding sections 162 and 165 of P.L. 106-554".
- 12       ✓ 23. Page 718, line 1: delete that line and substitute: "P.L. 106-519, and P.L.  
13       106-554". <sup>apply for plain</sup>
- 14       ✓ 24. Page 718, line 11: delete that line and substitute: "and, P.L. 106-36, P.L.  
15       106-519, and P.L. 106-554".
- 16       ✓ 25. Page 718, line 19: delete the material beginning with "and P.L." and  
17       ending with "of" on line 20 and substitute: "P.L. 106-519, and".
- 18       ✓ 26. Page 718, line 25: delete "and P.L. 106-554," and substitute "P.L. 106-519,  
19       and P.L. 106-554".
- 20       ✓ 27. Page 719, line 1: delete "excluding sections 162 and 165 of P.L. 106-554".
- 21       ✓ 28. Page 719, line 3: delete the material beginning with "and P.L." and ending  
22       with "106-554," on line 4 and substitute: "P.L. 106-519, and 106-554".

1        ✓ **29.** Page 719, line 14: delete that line and substitute <sup>g</sup>“and, P.L. 106-170, P.L.  
2        106-519, P.L. 106-554, and”.

3        ✓ **30.** Page 719, line 23: delete that line and substitute <sup>J</sup>“P.L. 106-519, P.L.  
4        106-554, and P.L. 106-573. The”.

5        ⑤ ✓ **31.** Page 720, line 4: delete “~~and~~ P.L. 106-554, excluding sections 162 and” and  
6        substitute “P.L. 106-519,”.

7        ✓ **32.** Page 720, line 5: delete “165 of”.

8        ✓ **33.** Page 720, line 7: delete “~~and~~ P.L. 106-554, excluding sections 162 and” and  
9        substitute “P.L. 106-519,”.

10       ✓ **34.** Page 720, line 8: delete “165 of”.

11       ✓ **35.** Page 720, line 18: delete “106-554, excluding sections 162 and 165 of P.L.  
12       106-554” and substitute “106-519, P.L. 106-554”.

13       ✓ **36.** Page 721, line 2: delete “106-554, excluding sections 162 and 165 of P.L.  
14       106-554” and substitute “106-519, P.L. 106-554”.

15       ✓ **37.** Page 721, line 8: delete “106-554, excluding sections 162 and 165 of P.L.  
16       106-554” and substitute “106-519, P.L. 106-554”.

17       ✓ **38.** Page 721, line 10: after “106-230,” insert “P.L. 106 519” <sup>and</sup>.

18       ✓ **39.** Page 721, line 11: delete “excluding sections 162 and 165 of P.L. 106-554,”.

19       ✓ **40.** Page 721, line 20: after “106-230,” insert “P.L. 106-519,”.

20       ✓ **41.** Page 721, line 20: delete “excluding”.

21       ✓ **42.** Page 721, line 21: delete “sections 162 and 165 of P.L. 106-554,”.

22       ↓ **43.** Page 722, line 4: after “106-230,” insert “P.L. 106-519,”.

- 1 ✓ **44.** Page 722, line 5: delete "excluding sections 162 and 165 of P.L. 106-554,".
- 2 ✓ **45.** Page 722, line 10: after "106-230," insert "P.L. 106-519,".
- 3 ✓ **46.** Page 722, line 11: delete "excluding sections 162 and 165 of P.L. 106-554,".
- 4 ✓ **47.** Page 722, line 13: after "106-230," insert "P.L. 106-519,".
- 5 ✓ **48.** Page 722, line 13: delete "excluding sections 162 and 165 of P.L. 106-554,".
- 6 ✓ **49.** Page 723, line 5: after "106-230," insert "P.L. 106-519,".
- 7 ✓ **50.** Page 723, line 5: delete "excluding sections 162 and 165 of P.L. 106-554,".

**Insert B**

- 8 ✓ **51.** Page 742, line 17: delete that line and substitute <sup>g</sup> "105-277, P.L. 106-519,  
9 and P.L. 106-554, and as".
- 10 ✓ **52.** Page 742, line 25: delete "and P.L. 106-554, excluding" and substitute  
11 "P.L. 06-519, and P.L. 106-554".
- 12 ✓ **53.** Page 743, line 1: delete "sections 162 and 165 of P.L. 106-554".
- 13 ✓ **54.** Page 743, line 7: after "105-277," insert "P.L. 106-519,".
- 14 ✓ **55.** Page 743, line 7: delete "excluding sections 162".
- 15 ✓ **56.** Page 743, line 8: delete "and 165 of P.L. 106-554,".
- 16 (16) ✓ **57.** Page 743, line 10: delete "and" <sup>P.L.</sup> and substitute "P.L."
- 17 ✓ **58.** Page 743, line 11: delete that line and substitute: "106-519, and P.L.  
18 106-554, apply for Wisconsin".
- 19 (19) ✓ **59.** Page 743, line 22: delete that line and substitute <sup>g</sup> "105-277, P.L. 106-519,  
20 and P.L. 106-554, and as".
- 21 (21) **60.** Page 744, line 6: delete "and" <sup>P.L.</sup> and substitute "P.L."



1        ✓ **61.** Page 744, line 7: delete "106-554, excluding sections 162 and 165 of" and  
2 substitute "106-519, and".

3        ✓ **62.** Page 744, line 15: after "105-277," insert "P.L. 106-519,".

4        ✓ **63.** Page 744, line 15: delete ", excluding sections 162 and 165 of P.L.  
5 106-554,".

6        ✓ **64.** Page 744, line 19: delete "and P.L. 106-554, excluding" and substitute  
7 "P.L. 106-519, and P.L. 106-554,".

8        ✓ **65.** Page 744, line 20: delete "sections 162 and 165 of P.L. 106-554,".

9        ✓ **66.** Page 745, line 5: delete "and P.L. 106-554, excluding sections 162 and 165  
10 of P.L." and substitute "P.L. 106-519, and".

11       ✓ **67.** Page 745, line 14: delete "and P.L.".

12       ✓ **68.** Page 745, line 15: delete "~~and P.L.~~ 106-554, excluding sections 162 and  
13 165 of" and substitute "P.L. 106-519, and".

14       ✓ **69.** Page 745, line 22: delete "and P.L. 106-554, excluding sections 162" and  
15 substitute "P.L. 106-519, and P.L. 106-554".

16       ✓ **70.** Page 745, line 23: delete "and 165 of P.L. 106-554,".

17       ✓ **71.** Page 746, line 1: delete "and P.L. 106-554, excluding sections 162 and 165  
18 of" and substitute "P.L. 106-519, and".

19       ✓ **72.** Page 746, line 11: delete "and P.L. 106-554, excluding sections 162 and  
20 165" and substitute "P.L. 106-519, and".

21       ✓ **73.** Page 746, line 12: delete "of".

1        ✓ **74.** Page 746, line 11: delete "and P.L. 106-554, excluding sections 162 and  
2        165" and substitute "P.L. 106-519, and".

3        ✓ **75.** Page 746, line 21: delete "and P.L. 106-554, excluding sections 162 and  
4        165 of" and substitute "P.L. 106-519, and".

5        ✓ **76.** Page 747, line 3: delete the material beginning with "and" and ending with  
6        "106-554." on line 4 and substitute <sup>g</sup>"P.L. 106-519, and P.L. 106-554".

7        ✓ **77.** Page 747, line 7: delete the material beginning with "and" and ending with <sup>P.L.</sup>  
8        "106-554." on line 8 and substitute <sup>g</sup>"P.L. 106-519, and P.L. 106-554".

9        ✓ **78.** Page 747, line 18: delete that line and substitute <sup>g</sup>"106-36, P.L. 106-519,  
10        and P.L. 106-554, and as".

11       ✓ **79.** Page 748, line 3: delete that line and substitute <sup>g</sup>"P.L. 106-36, P.L.  
12       106-519, and P.L. 106-554. The".

13       ✓ **80.** Page 748, line 9: delete the material beginning with "and" and ending with <sup>P.L.</sup>  
14       "106-554." on line 10 and substitute <sup>g</sup>"P.L. 106-519, and P.L. 106-554".

15       ✓ **81.** Page 748, line 12: delete that line and substitute <sup>g</sup>"P.L. 106-36, P.L.  
16       106-519, and P.L. 106-554 apply".

17       ✓ **82.** Page 748, line 22: delete "106-554, excluding sections 162 and 165 of" and  
18       substitute "106-519.".

19       ✓ **83.** Page 749, line 7: delete "106-554, excluding" and substitute "106-519.".

20       ✓ **84.** Page 749, line 8: delete "sections 162 and 165 of".

21       ✓ **85.** Page 749, line 14: delete "106-554, excluding sections 162 and 165 of" and  
22       substitute "106-519.".

1        ✓ **86.** Page 749, line 17: delete "106-554, excluding sections 162 and 165 of" and  
2 substitute "106-519.".

3        ✓ **87.** Page 750, line 1: after "106-230." insert "P.L. 106-519.".

4        ✓ **88.** Page 750, line 2: delete "excluding sections 162 and 165 of P.L. 106-554.".

5        ✓ **89.** Page 750, line 12: after "106-230." insert "P.L. 106-519.".

6        ✓ **90.** Page 750, line 12: delete the material beginning with "excluding" and  
7 ending with "106-554." on line 13.

8        ✓ **91.** Page 750, line 18: after "106-230." insert "P.L. 106-519.".

9        ✓ **92.** Page 750, line 18: delete the material beginning with "excluding" and  
10 ending with "106-554." on line 19.

11       ✓ **93.** Page 750, line 21: after "106-230." insert "P.L. 106-519.".

12       ✓ **94.** Page 750, line 21: delete "excluding sections 162 and 165 of P.L. 106-554.".

13       ✓ **95.** Page 751, line 5: after "106-230." insert "P.L. 106-519.".

14       ✓ **96.** Page 751, line 5: delete the material beginning with "excluding" and  
15 ending with "106-554." on line 6.

16       ✓ **97.** Page 751, line 16: after "106-230." insert "P.L. 106-519.".

17       ✓ **98.** Page 751, line 16: delete the material beginning with "excluding" and  
18 ending with "106-554." on line 17.

19       ✓ **99.** Page 751, line 22: after "106-230." insert "P.L. 106-519.".

20       ✓ **100.** Page 751, line 22: delete the material beginning with "excluding" and  
21 ending with "106-554." on line 23.

22       ✓ **101.** Page 751, line 24: after "106-230." insert "P.L. 106-519.".

1        ✓ **102.** Page 752, line 1: delete "excluding sections 162 and 165 of P.L.  
2        106-554."

3        ✓ **103.** Page 752, line 19: after "106-230," insert "P.L. 106-519,"

4        ✓ **104.** Page 752, line ~~20~~<sup>19</sup>: delete the material beginning with "excluding" and  
5        ending with "106-554," on line ~~20~~<sup>20</sup>.

**Insert C**

6        ✓ **105.** Page 753, line 8: delete "and P.L. 106-554, excluding sections 162 and  
7        165 of" and substitute "P.L. 106-519, and".

8        ✓ **106.** Page 753, line 15: delete "and P.L. 106-554, excluding sections 162 and  
9        165 of" and substitute "P.L. 106-519, and".

10       ✓ **107.** Page 753, line 22: delete "and P.L. 106-554, excluding sections 162 and  
11       165 of P.L. 106-554," and substitute "P.L. 106-519, and P.L. 106-554".

12       ✓ **108.** Page 753, line 25: delete "and P.L. 106-554, excluding sections 162" and  
13       substitute "P.L. 106-519.".

14       ✓ **109.** Page 754, line 1: delete "165 of".

15       ✓ **110.** Page 754, line 12: delete "and P.L. 106-554, excluding sections 162 and  
16       165 of" and substitute "P.L. 106-519, and".

17       ✓ **111.** Page 754, line 20: delete "and P.L. 106-554, excluding sections 162 and  
18       165 of" and substitute "P.L. 106-519, and".

19       ✓ **112.** Page 755, line 3: delete "and P.L. 106-554, excluding sections 162 and  
20       165 of" and substitute "P.L. 106-519, and".

1

✓ **113.** Page 755, line 7: delete the material beginning with "~~and~~" and ending with "of" on line 8 and substitute: <sup>P.L.</sup> "P.L. 106-519, and".

2

3

✓ **114.** Page 755, line 18: delete the material beginning with "~~and~~" and ending with "of" on line 19 and substitute: <sup>P.L.</sup> "P.L. 106-519, and".

4

5

✓ **115.** Page 756, line 1: delete "and P.L. 106-554, excluding sections 162 and 165 of" and substitute "P.L. 106-519, and".

6

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✓ **116.** Page 756, line 8: delete "and P.L. 106-554, excluding sections 162" and substitute "P.L. 106-519,".

8

9

✓ **117.** Page 756, line 9: delete "165 of".

10

✓ **118.** Page 756, line 12: delete "and P.L. 106-554, excluding sections 162 and 165 of" and substitute "P.L. 106-519, and".

11

12

✓ **119.** Page 756, line 22: delete "and P.L. 106-554, excluding sections 162 and 165" and substitute "P.L. 106-519, and".

13

14

✓ **120.** Page 756, line 23: delete "of".

15

✓ **121.** Page 757, line 5: delete "and P.L. 106-554, excluding sections 162" and substitute "P.L. 106-519,".

16

17

✓ **122.** Page 757, line 6: delete "165 of".

18

✓ **123.** Page 757, line 12: delete the material beginning with "~~and~~" and ending with "P.L. 106-554," on line 13 and substitute: <sup>P.L.</sup> "P.L. 106-519, and P.L. 106-554".

19

20

✓ **124.** Page 757, line 16: delete the material beginning with "~~and~~" and ending with "P.L. 106-554," on line 17 and substitute: <sup>P.L.</sup> "P.L. 106-519, and P.L. 106-554,".

21

22

✓ **125.** Page 758, line 2: delete "and P.L. 106-554, excluding sections 162 and 165 of" and substitute "P.L. 106-519, and".

23

1        ✓ **126.** Page 758, line 10: delete "and P.L. 106-554, excluding sections 162 and  
2        165 of" and substitute "P.L. 106-519, and".

3        ✓ **127.** Page 758, line 16: delete the material beginning with "and" and ending  
4        with "106-554," on line 17 and substitute <sup>P.L.</sup> "P.L. 106-519, and P.L. 106-554".

5        ✓ **128.** Page 758, line 19: delete "and P.L. 106-554, excluding sections 162 and  
6        165 of" and substitute "P.L. 106-519, and".

7        ✓ **129.** Page 759, line 4: delete "106-554, excluding sections 162 and 165 of" and  
8        substitute "106-519,".

9        ✓ **130.** Page 759, line 13: delete "106-554, excluding sections 162 and 165 of"  
10       and substitute "106-519,".

11       ✓ **131.** Page 759, line 19: delete the material beginning with "106-554," and  
12       ending with "of" on line 20 and substitute <sup>g</sup> "106-519,".

13       ✓ **132.** Page 759, line 22: delete the material beginning with "106-554," and  
14       ending with "of" on line 23 and substitute <sup>g</sup> "106-519,".

15       ✓ **133.** Page 760, line 8: delete "106-554, excluding sections 162 and 165 of" and  
16       substitute "106-519,".

17       ✓ **134.** Page 760, line 17: delete "106-554, excluding sections 162 and 165 of"  
18       and substitute "106-519,".

19       ✓ **135.** Page 760, line 22: delete "106-554" and substitute "106-519".

20       ✓ **136.** Page 760, line 23: delete "excluding sections 162 and 165 of".

21       ✓ **137.** Page 760, line 25: delete "106-554, excluding sections 162 and 165 of"  
22       and substitute "106-519,".

1 **138.** Page 761, line 10: delete "106-554, excluding" and substitute  
2 "106-519."

3 **139.** Page 761, line 11: delete "sections 162 and 165 of".

4 **140.** Page 761, line 20: delete "106-554, excluding sections 162 and 165 of"  
5 and substitute "106-519.".

6 **141.** Page 761, line 25: delete "106-554, excluding sections" and substitute  
7 "106-519.".

8 **142.** Page 762, line 1: delete "162 and 165 of".

9 **143.** Page 762, line 3: delete "106-554, excluding sections 162 and 165 of" and  
10 substitute "106-519.".

11 **144.** Page 762, line 20: delete "106-554, excluding sections 162 and 165 of"  
12 and substitute "106-519."

**Insert D**

13 **145.** Page 769, line 21: delete "and P.L. 106-554," and substitute "P.L.  
14 106-519, and".

15 **146.** Page 769, line 22: delete "excluding sections 162 and 165 of".

16 **147.** Page 770, line 3: delete the material beginning with "and" and ending  
17 with "of" on line 4 and substitute "P.L. 106-519, and".

18 **148.** Page 770, line 11: delete the material beginning with "and" and ending  
19 with "of" on line 12 and substitute "P.L. 106-519, and".

*P.L.  
106-519*

20 **149.** Page 770, line 18: delete the material beginning with "and" and ending  
21 with "of" on line 19 and substitute "P.L. 106-519, and".

*P.L.  
106-519*

1           **150.** Page 771, line 6: delete "and P.L. 106-554, excluding sections 162 and  
2 165 of" and substitute "P.L. 106-519, and".

3           **151.** Page 771, line 12: delete the material beginning with "~~and~~<sup>P.L.</sup>" and ending  
4 with "of" on line 13 and substitute <sup>g</sup>"P.L. 106-519, and".

5           **152.** Page 771, line 19: delete the material beginning with "and P.L. 106-554"  
6 and ending with "106-554," on line 20 and substitute <sup>g</sup>"P.L. 106-519, and P.L.  
7 106-554".

8           **153.** Page 771, line 22: delete the material beginning with "~~and~~<sup>P.L.</sup>" and ending  
9 with "of" on line 20 and substitute <sup>g</sup>"P.L. 106-519, and".

10           **154.** Page 772, line 9: delete the material beginning with "~~and~~<sup>P.L.</sup>" and ending  
11 with "of" on line 10 and substitute <sup>g</sup>"P.L. 106-519, and".

12           **155.** Page 772, line 18: delete "and P.L. 106-554, excluding sections 162 and  
13 165 of" and substitute "P.L. 106-519, and".

14           **156.** Page 773, line 2: delete "and P.L. 106-554, excluding sections 162 and  
15 165 of" and substitute "P.L. 106-519, and".

16           **157.** Page 773, line 10: delete "and P.L. 106-554, excluding sections 162 and  
17 165 of" and substitute "P.L. 106-519, and".

18           **158.** Page 773, line 23: delete "and P.L. 106-554, excluding sections 162 and  
19 165 of" and substitute "P.L. 106-519, and".

20           **159.** Page 774, line 6: delete "and P.L. 106-554, excluding sections 162 and  
21 165 of" and substitute "P.L. 106-519, and".

22           **160.** Page 774, line 14: delete "and P.L. 106-554, excluding sections 162 and  
23 165 of" and substitute "P.L. 106-519, and".



~~P.L.~~

~~P.L.~~

~~P.L.~~

~~P.L.~~

~~P.L.~~

1           **161.** Page 774, line 18: delete the material beginning with "~~and~~" and ending  
2 with "of" on line 19 and substitute: <sup>g</sup>"P.L. 106-519, and".

3           **162.** Page 775, line 5: delete "and P.L. 106-554, excluding sections 162 and  
4 165 of" and substitute "P.L. 106-519, and".

5           **163.** Page 775, line 12: delete the material beginning with "~~and~~" and ending  
6 with "of" on line 13 and substitute: <sup>g</sup>"P.L. 106-519, and".

7           **164.** Page 775, line 21: delete "and P.L. 106-554, excluding sections 162 and  
8 165 of" and substitute "P.L. 106-519, and".

9           **165.** Page 776, line 4: delete "and P.L. 106-554, excluding sections 162 and  
10 165 of" and substitute "P.L. 106-519, and".

11           **166.** Page 776, line 16: delete the material beginning with "~~and~~" and ending  
12 with "of" on line 17 and substitute: <sup>g</sup>"P.L. 106-519, and".

13           **167.** Page 776, line 24: delete "and P.L. 106-554, excluding sections 162 and  
14 165 of" and substitute "P.L. 106-519, and".

15           **168.** Page 776, line 5: delete the material beginning with "~~and~~" and ending  
16 with "P.L. 106-554," on line 6 and substitute: <sup>g</sup>"P.L. 106-519, and P.L. 106-554".

17           **169.** Page 776, line 9: delete the material beginning with "~~and~~" and ending  
18 with "106-554," on line 10 and substitute: <sup>g</sup>"P.L. 106-519, and P.L. 106-554".

19           **170.** Page 777, line 21: delete "and P.L. 106-554, excluding sections 162 and  
20 165 of" and substitute "P.L. 106-519, and".

21           **171.** Page 778, line 4: delete "and P.L. 106-554, excluding sections 162 and  
22 165 of" and substitute "P.L. 106-519, and".

1           **172.** Page 778, line 13: delete "and P.L. 106-554, excluding sections 162 and  
2 165 of" and substitute "P.L. 106-519, and".

3           **173.** Page 778, line 21: delete "and P.L. 106-554, excluding sections 162 and  
4 165 of" and substitute "P.L. 106-519, and".

5           **174.** Page 779, line 8: delete the material beginning with "and" and ending  
6 with "of" on line 9 and substitute <sup>g</sup>"P.L. 106-519, and". P.L.  
106-519  
h

7           **175.** Page 779, line 16: delete the material beginning with "and" and ending  
8 with "of" on line 17 and substitute <sup>g</sup>"P.L. 106-519, and". P.L.  
106-519  
h

9           **176.** Page 779, line 23: delete the material beginning with "and" and ending  
10 with "106-554," on line 24 and substitute <sup>g</sup>"P.L. 106-519, and P.L. 106-554". P.L.  
106-519  
h

11           **177.** Page 780, line 2: delete the material beginning with "and" and ending  
12 with "of" on line 3 and substitute <sup>g</sup>"P.L. 106-519, and". P.L.  
106-519  
h

13           **178.** Page 780, line 14: delete "and P.L. 106-554, excluding sections 162 and  
14 165 of" and substitute "P.L. 106-519, and".

15           **179.** Page 780, line 22: delete the material beginning with "and" and ending  
16 with "of" on line 23 and substitute <sup>g</sup>"P.L. 106-519, and". P.L.  
106-519  
h

17           **180.** Page 781, line 6: delete the material beginning with "and" and ending  
18 with "of" on line 7 and substitute <sup>g</sup>"P.L. 106-519, and". P.L.  
106-519  
h

19           **181.** Page 781, line 15: delete "and P.L. 106-554, excluding sections 162 and  
20 165 of" and substitute "P.L. 106-519, and".

21           **182.** Page 782, line 2: delete "and P.L. 106-554, excluding sections 162 and  
22 165 of" and substitute "P.L. 106-519, and".

P.L.  
106-519

P.L.  
106-519

1           **183.** Page 782, line 10: delete the material beginning with “and” and ending  
2 with “of” on line 11 and substitute: “P.L. 106-519, and”.

3           **184.** Page 782, line 16: delete the material beginning with “and” and ending  
4 with “106-554,” on line 17 and substitute: “P.L. 106-519, and P.L. 106-554”.

5           **185.** Page 782, line 19: delete “and P.L. 106-554, excluding sections 162 and  
6 165 of P.L. 106-554,” and substitute “P.L. 106-519, and P.L. 106-554”.

7           **186.** Page 783, line 5: delete the material beginning with “106-554” and  
8 ending with “of” on line 6 and substitute: “106-519,”.

9           **187.** Page 783, line 14: delete the material beginning with “106-554” and  
10 ending with “of” on line 15 and substitute: “106-519,”.

11           **188.** Page 783, line 23: delete the material beginning with “106-554” and  
12 ending with “of” on line 24 and substitute: “106-519,”.

13           **189.** Page 784, line 7: delete the material beginning with “106-554” and  
14 ending with “of” on line 8 and substitute: “106-519,”.

15           **190.** Page 784, line 20: delete “106-554, excluding sections 162 and 165 of”  
16 and substitute “106-519,”.

17           **191.** Page 785, line 3: delete the material beginning with “106-554” and  
18 ending with “of” on line 4 and substitute: “106-519,”.

19           **192.** Page 785, line 10: delete “106-554, excluding sections 162 and 165 of”  
20 and substitute “106-519,”.

21           **193.** Page 785, line 13: delete “106-554, excluding sections 162 and 165 of”  
22 and substitute “106-519,”.

1           **194.** Page 785, line 24: delete "106-554, excluding sections 162 and 165 of"  
2 and substitute "106-519.".

3           **195.** Page 786, line 8: delete "106-554, excluding sections 162 and 165 of" and  
4 substitute "106-519.".

5           **196.** Page 786, line 16: delete the material beginning with "106-554" and  
6 ending with "of" on line 17 and substitute "106-519.".

7           **197.** Page 786, line 25: delete the material beginning with "106-554" and  
8 ending with "of" on page 787, line 1 and substitute "106-519.".

9           **198.** Page 787, line 12: delete the material beginning with "106-554" and  
10 ending with "of" on line 13 and substitute "106-519.".

11           **199.** Page 787, line 21: delete the material beginning with "106-554" and  
12 ending with "of" on line 22 and substitute "106-519.".

13           **200.** Page 788, line 2: delete the material beginning with "106-554" and  
14 ending with "of" on line 3 and substitute "106-519.".

15           **201.** Page 788, line 5: delete "106-554, excluding sections 162 and 165 of" and  
16 substitute "106-519.".

17           **202.** Page 788, line 16: delete "106-554, excluding sections 162 and 165 of"  
18 and substitute "106-519.".

19           **203.** Page 788, line 25: delete "106-554, excluding sections 162 and 165 of"  
20 and substitute "106-519.".

21           **204.** Page 789, line 8: delete the material beginning with "106-554" and  
22 ending with "of" on line 9 and substitute "106-519.".

1           **205.** Page 789, line 17: delete the material beginning with "106-554" and  
2 ending with "of" on line 18 and substitute <sup>g</sup>"106-519."

3           **206.** Page 790, line 4: delete the material beginning with "106-554" and  
4 ending with "of" on line 5 and substitute <sup>g</sup>"106-519."

5           **207.** Page 790, line 13: delete the material beginning with "106-554" and  
6 ending with "of" on line 14 and substitute <sup>g</sup>"106-519."

7           **208.** Page 790, line 19: delete "106-554, excluding sections 162 and 165 of"  
8 and substitute "106-519."

9           **209.** Page 790, line 21: delete the material beginning with "106-554" and  
10 ending with "of" on line 22 and substitute <sup>g</sup>"106-519."

11           **210.** Page 791, line 16: delete "106-554, excluding sections 162 and 165 of"  
12 and substitute "106-519."

13           **211.** Page 792, line 7: delete "106-554, excluding sections 162 and 165 of" and  
14 substitute "106-519."

15           **212.** Page 79<sup>b</sup>~~2~~, line 1: delete the material beginning with "106-554" and  
16 ending with "of" on line 2 and substitute <sup>g</sup>"106-519."

**Insert E**

17           **213.** Page 799, line 15: delete "106-554, excluding sections 162 and 165 of"  
18 and substitute "106-519."

19           **214.** Page 799, line 23: delete the material beginning with "~~and~~<sup>P.L.</sup>" and ending  
20 with "of" on line 24 and substitute <sup>g</sup>"P.L. 106-519, and".

21           **215.** Page 800, line 8: delete that line and substitute <sup>g</sup>"105-277, P.L. 106-519,  
22 and P.L. 106-554 and".

P.L.  
~~and~~

P.L. ← scored and initialed

1           **216.** Page 800, line 11: delete the material beginning with "and" and ending  
2 with "of" on line 12 and substitute <sup>g</sup>"P.L. 106-519, and".

3           **217.** Page 800, line 22: delete the material beginning with "and" and ending  
4 with "of" on line 23 and substitute <sup>g</sup>"P.L. 106-519, and".

5           **218.** Page 801, line 15: delete "and P.L. 106-554, excluding sections 162 and  
6 165 of" and substitute "P.L. 106-519, and".

7           **219.** Page 801, line 17: delete that line and substitute <sup>g</sup>"and, P.L. 105-277,  
8 P.L. 106-519, and P.L. 106-554".

9           **220.** Page 801, line 21: delete the material beginning with "and" and ending  
10 with "of" on line 22 and substitute <sup>g</sup>"P.L. 106-519, and".

11           **221.** Page 802, line 7: delete the material beginning with "and" and ending  
12 with "of" on line 8 and substitute <sup>g</sup>"P.L. 106-519, and".

13           **222.** Page 802, line 17: delete "and P.L. 106-554, excluding sections 162 and  
14 165 of" and substitute "P.L. 106-519, and".

15           **223.** Page 803, line 1: delete the material beginning with "and" and ending  
16 with "106-554," on line 2 and substitute <sup>g</sup>"P.L. 106-519, and P.L. 106-554".

17           **224.** Page 803, line 5: delete "and P.L. 106-554, excluding sections 162 and  
18 165 of" and substitute "P.L. 106-519, and".

19           **225.** Page 803, line 14: delete the material beginning with "and" and ending  
20 with "of" on line 15 and substitute <sup>g</sup>"P.L. 106-519, and".

21           **226.** Page 803, line 24: delete the material beginning with "and" and ending  
22 with "of" on line 25 and substitute <sup>g</sup>"P.L. 106-519, and".

P.L.  
~~and~~

P.L.  
~~and~~

1           **227.** Page 804, line 9: delete that line and substitute <sup>g</sup>“105-277, P.L. 106-519,  
2 and P.L. 106-554 and”.

3           **228.** Page 804, line 13: delete that line and substitute <sup>g</sup>“105-277, P.L.  
4 106-519, and P.L. 106-554 apply for”.

5           **229.** Page 804, line 22: delete “and P.L. 106-554, excluding sections 162 and  
6 165 of” and substitute “P.L. 106-519, and”.

7           **230.** Page 805, line 7: delete the material beginning with “and” and ending  
8 with “of” on line 8 and substitute <sup>g</sup>“P.L. 106-519, and”.

9           **231.** Page 805, line 15: delete the material beginning with “and” and ending  
10 with “P.L. 106-554,” on line 16 and substitute <sup>g</sup>“P.L. 106-519, and P.L. 106-554”.

11           **232.** Page 805, line 18: delete the material beginning with “and” and ending  
12 with “of” on line 19 and substitute <sup>g</sup>“P.L. 106-519, and”.

13           **233.** Page 806, line 3: delete “106-554, excluding sections 162 and 165 of” and  
14 substitute “106-519,”.

15           **234.** Page 806, line 13: after “106-170,” insert “P.L. 106-519,”.

16           **235.** Page 806, line 14: delete “excluding sections 162 and 165 of P.L.  
17 106-554,”.

18           **236.** Page 806, line 22: delete the material beginning with “106-554” and  
19 ending with “of” on line 23 and substitute <sup>g</sup>“106-519,”.

20           **237.** Page 806, line 25: delete the material beginning with “106-554” and  
21 ending with “of” on page 807, line 1 and substitute <sup>g</sup>“106-519,”.

22           **238.** Page 807, line 10: delete “106-554, excluding sections 162 and 165 of”  
23 and substitute “106-519,”.

1           **239.** Page 807, line 20: delete the material beginning with "106-554" and  
2 ending with "of" on line 21 and substitute <sup>g</sup> "106-519."

3           **240.** Page 808, line 3: delete the material beginning with "106-554" and  
4 ending with "of" on line 4 and substitute <sup>g</sup> "106-519."

5           **241.** Page 808, line 6: delete "106-554, excluding sections 162 and 165 of" and  
6 substitute "106-519."

7           **242.** Page 808, line 15: delete the material beginning with "106-554" and  
8 ending with "of" on line 16 and substitute <sup>g</sup> "106-519."

9           **243.** Page 809, line 1: delete the material beginning with "106-554" and  
10 ending with "of" on line 2 and substitute <sup>g</sup> "106-519."

11           **244.** Page 809, line 9: delete the material beginning with "106-554" and  
12 ending with "of" on line 10 and substitute <sup>g</sup> "106-519."

13           **245.** Page 809, line 12: delete "106-554, excluding sections 162 and 165 of"  
14 and substitute "106-519."

15           **246.** Page 810, line 4: delete the material beginning with "106-554" and  
16 ending with "of" on line 5 and substitute <sup>g</sup> "106-519,".

**Insert F**

17           **247.** Page 811, line 22: delete "and P.L. 106-554, excluding sections 162 and  
18 165 of" and substitute "P.L. 106-519, and".

19           **248.** Page 812, line 3: delete the material beginning with "and" and ending  
20 with "of" on line 4 and substitute <sup>g</sup> "P.L. 106-519, and". <sup>PL</sup>

21           **249.** Page 812, line 12: delete that line and substitute <sup>g</sup> "105-277, P.L.  
22 106-519, and P.L. 106-554 and".



P.L.  
~~106-519~~

1           **250.** Page 812, line 15: delete the material beginning with "and" and ending  
2 with "of" on line 16 and substitute "P.L. 106-519, and".

3           **251.** Page 813, line 1: delete "and P.L. 106-554, excluding sections 162 and  
4 165 of" and substitute "P.L. 106-519, and".

P.L.  
~~106-519~~

5           **252.** Page 813, line 8: delete the material beginning with "and" and ending  
6 with "of" on line 9 and substitute "P.L. 106-519, and".

7           **253.** Page 813, line 18: delete that line and substitute "and, 105-277, P.L.  
8 106-519, and P.L. 106-554".

P.L.  
~~106-519~~

9           **254.** Page 813, line 22: delete the material beginning with "and" and ending  
10 with "of" on line 23 and substitute "P.L. 106-519, and".

11          **255.** Page 814, line 7: delete "and P.L. 106-554, excluding sections 162 and  
12 165 of" and substitute "P.L. 106-519, and".

P.L.  
~~106-519~~

13          **256.** Page 814, line 14: delete the material beginning with "and" and ending  
14 with "of" on line 15 and substitute "P.L. 106-519, and".

P.L.  
~~106-519~~

15          **257.** Page 814, line 23: delete the material beginning with "and" and ending  
16 with "106-554," on line 24 and substitute "P.L. 106-519, and 106-554".

17          **258.** Page 815, line 2: delete "and P.L. 106-554, excluding sections 162 and  
18 165 of" and substitute "P.L. 106-519, and".

19          **259.** Page 815, line 11: delete "and P.L. 106-554, excluding sections 162 and  
20 165 of" and substitute "P.L. 106-519, and".

P.L.  
~~106-519~~

21          **260.** Page 815, line 18: delete the material beginning with "and" and ending  
22 with "of" on line 19 and substitute "P.L. 106-519, and".

~~P.L.  
106-554~~

~~P.L.  
106-554~~

~~P.L.  
106-554~~

~~P.L.  
106-554~~

1           **261.** Page 816, line 2: delete the material beginning with "~~and~~" and ending  
2 with "of" on line 3 and substitute: <sup>g</sup>"P.L. 106-519, and".

3           **262.** Page 816, line 6: delete the material beginning with "~~and~~" and ending  
4 with "of" on line 7 and substitute: <sup>g</sup>"P.L. 106-519, and".

5           **263.** Page 816, line 16: delete "and P.L. 106-554, excluding sections 162 and  
6 165 of" and substitute "P.L. 106-519, and".

7           **264.** Page 816, line 23: delete the material beginning with "~~and~~" and ending  
8 with "of" on line 24 and substitute: <sup>g</sup>"P.L. 106-519, and".

9           **265.** Page 817, line 6: delete the material beginning with "~~and~~" and ending  
10 with "106-554." on line 7 and substitute: <sup>g</sup>"P.L. 106-519, and 106-554".

11           **266.** Page 817, line 9: delete "and P.L. 106-554, excluding sections 162 and  
12 165 of" and substitute "P.L. 106-519, and".

13           **267.** Page 817, line 18: delete "106-554, excluding sections 162 and 165 of"  
14 and substitute "106-519.".

15           **268.** Page 818, line 1: delete "106-554, excluding sections 162 and 165 of" and  
16 substitute "106-519.".

17           **269.** Page 818, line 9: delete "106-554, excluding sections 162 and 165 of" and  
18 substitute "106-519.".

19           **270.** Page 818, line 12: delete "106-554, excluding sections 162 and 165 of"  
20 and substitute "106-519.".

21           **271.** Page 818, line 20: delete the material beginning with "106-554" and  
22 ending with "of" on line 21 and substitute: <sup>g</sup>"106-519.".

1           **272.** Page 819, line 4: delete "106-554, excluding sections 162 and 165 of" and  
2 substitute "106-519,".

3           **273.** Page 819, line 11: delete the material beginning with "106-554" and  
4 ending with "of" on line 12 and substitute: <sup>g</sup>"106-519,".

5           **274.** Page 819, line 14: delete "106-554, excluding sections 162 and 165 of"  
6 and substitute "106-519,".

7           **275.** Page 819, line 22: delete the material beginning with "106-554" and  
8 ending with "of" on line 23 and substitute: <sup>g</sup>"106-519,".

9           **276.** Page 820, line 6: delete "106-554, excluding sections 162 and 165 of" and  
10 substitute "106-519,".

11           **277.** Page 820, line 13: delete "106-554, excluding sections 162 and 165 of"  
12 and substitute "106-519,".

13           **278.** Page 820, line 15: delete the material beginning with "106-554" and  
14 ending with "of" on line 16 and substitute: <sup>g</sup>"106-519,".

15           **279.** Page 821, line 6: delete "106-554, excluding sections 162 and 165 of" and  
16 substitute "106-519,".





State of Wisconsin  
2001 - 2002 LEGISLATURE

LRBb1810/2  
JK:cjs&wlj:kjf

ARC:.....Emerson – AM114, Internal Revenue Code update

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

**CAUCUS ASSEMBLY AMENDMENT**

**TO ASSEMBLY SUBSTITUTE AMENDMENT 1,**

**TO 2001 SENATE BILL 55**

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 713, line 16: delete the material beginning with “and P.L.” and ending  
3 with “106-554.” on line 17 and substitute “P.L. 106-519, and P.L. 106-554.”.

4 **2.** Page 713, line 22: delete the material beginning with “and P.L.” and ending  
5 with “106-554” on line 23 and substitute “P.L. 106-519, and P.L. 106-554”.

6 **3.** Page 714, line 4: delete the material beginning with “and P.L.” and ending  
7 with “106-554.” on line 5 and substitute “P.L. 106-519, and P.L. 106-554”.

8 **4.** Page 714, line 7: delete the material beginning with “and P.L.” and ending  
9 with “106-554” on line 8 and substitute “P.L. 106-519, and P.L. 106-554”.

- 1           **5.** Page 714, line 19: delete that line and substitute “and, P.L. 105-277, P.L.  
2 106-519, and P.L. 106-554,”.
- 3           **6.** Page 715, line 2: delete that line and substitute “P.L. 106-519, and P.L.  
4 106-554. The Internal”.
- 5           **7.** Page 715, line 10: delete that line and substitute “and, P.L. 105-277, P.L.  
6 106-519, and P.L. 106-554,”.
- 7           **8.** Page 715, line 14: delete the material beginning with “and P.L.” and ending  
8 with “106-554” on line 15 and substitute “P.L. 106-519, and P.L. 106-554”.
- 9           **9.** Page 715, line 25: delete “and P.L. 106-554, excluding” and substitute “P.L.  
10 106-519, and P.L. 106-554”.
- 11           **10.** Page 716, line 1: delete “sections 162 and 165 of P.L. 106-554”.
- 12           **11.** Page 716, line 8: delete that line and substitute “P.L. 105-206 and, P.L.  
13 105-277, P.L. 106-519, and”.
- 14           **12.** Page 716, line 9: delete “of”.
- 15           **13.** Page 716, line 15: before “and P.L.” insert “P.L. 106-519,”.
- 16           **14.** Page 716, line 16: delete “excluding sections 162 and 165 of P.L. 106-554,”.
- 17           **15.** Page 716, line 19: before “and P.L.” insert “P.L. 106-519,”.
- 18           **16.** Page 716, line 20: delete “excluding sections 162 and 165 of P.L. 106-554,”.
- 19           **17.** Page 717, line 5: before “and P.L.” insert “P.L. 106-519,”.
- 20           **18.** Page 717, line 6: delete “, excluding sections 162 and 165 of P.L. 106-554”.
- 21           **19.** Page 717, line 13: before “and P.L.” insert “P.L. 106-519,”.
- 22           **20.** Page 717, line 14: delete “, excluding sections 162 and 165 of P.L. 106-554”.

- 1           **21.** Page 717, line 21: before “and P.L.” insert “P.L. 106–519,”.
- 2           **22.** Page 717, line 22: delete “excluding sections 162 and 165 of P.L. 106–554,”.
- 3           **23.** Page 718, line 1: delete that line and substitute “P.L. 106–519, and P.L.  
4 106–554, apply for”.
- 5           **24.** Page 718, line 11: delete that line and substitute “and, P.L. 106–36, P.L.  
6 106–519, and P.L. 106–554,”.
- 7           **25.** Page 718, line 19: delete the material beginning with “and P.L.” and  
8 ending with “of” on line 20 and substitute “P.L. 106–519, and”.
- 9           **26.** Page 718, line 25: delete “and P.L. 106–554,” and substitute “P.L. 106–519,  
10 and P.L. 106–554,”.
- 11           **27.** Page 719, line 1: delete “excluding sections 162 and 165 of P.L. 106–554,”.
- 12           **28.** Page 719, line 3: delete the material beginning with “and P.L.” and ending  
13 with “106–554,” on line 4 and substitute “P.L. 106–519, and 106–554”.
- 14           **29.** Page 719, line 14: delete that line and substitute “and, P.L. 106–170, P.L.  
15 106–519, P.L. 106–554, and”.
- 16           **30.** Page 719, line 23: delete that line and substitute “P.L. 106–519, P.L.  
17 106–554, and P.L. 106–573. The”.
- 18           **31.** Page 720, line 4: delete “P.L. 106–554, excluding sections 162 and” and  
19 substitute “P.L. 106–519,”.
- 20           **32.** Page 720, line 5: delete “165 of”.
- 21           **33.** Page 720, line 7: delete “P.L. 106–554, excluding sections 162 and” and  
22 substitute “P.L. 106–519,”.

- 1           **34.** Page 720, line 8: delete “165 of”.
- 2           **35.** Page 720, line 18: delete “106–554, excluding sections 162 and 165 of P.L.  
3 106–554” and substitute “106–519, P.L. 106–554”.
- 4           **36.** Page 721, line 2: delete “106–554, excluding sections 162 and 165 of P.L.  
5 106–554” and substitute “106–519, P.L. 106–554”.
- 6           **37.** Page 721, line 8: delete “106–554, excluding sections 162 and 165 of P.L.  
7 106–554” and substitute “106–519, P.L. 106–554”.
- 8           **38.** Page 721, line 10: after “106–230,” insert “P.L. 106–519,”.
- 9           **39.** Page 721, line 11: delete “excluding sections 162 and 165 of P.L. 106–554,”.
- 10          **40.** Page 721, line 20: after “106–230,” insert “P.L. 106–519,”.
- 11          **41.** Page 721, line 20: delete “excluding”.
- 12          **42.** Page 721, line 21: delete “sections 162 and 165 of P.L. 106–554,”.
- 13          **43.** Page 722, line 4: after “106–230,” insert “P.L. 106–519,”.
- 14          **44.** Page 722, line 5: delete “excluding sections 162 and 165 of P.L. 106–554,”.
- 15          **45.** Page 722, line 10: after “106–230,” insert “P.L. 106–519,”.
- 16          **46.** Page 722, line 11: delete “excluding sections 162 and 165 of P.L. 106–554,”.
- 17          **47.** Page 722, line 13: after “106–230,” insert “P.L. 106–519,”.
- 18          **48.** Page 722, line 13: delete “excluding sections 162 and 165 of P.L. 106–554,”.
- 19          **49.** Page 723, line 5: after “106–230,” insert “P.L. 106–519,”.
- 20          **50.** Page 723, line 5: delete “excluding sections 162 and 165 of P.L. 106–554,”.
- 21          **51.** Page 723, line 9: after that line insert:
- 22          “SECTION 2130ds. 71.01 (6) (pm) of the statutes is created to read:



1           71.01 (6) (pm) For taxable years beginning after December 31, 2000, and before  
2 January 1, 2002, for natural persons, fiduciaries, except fiduciaries of nuclear  
3 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
4 Internal Revenue Code as amended by sections 411, 412 (a), 611 (a), 635, 636 (b), 641  
5 to 646, 655, 658, and 701 of P.L. 107–16 and as indirectly affected by sections 411,  
6 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658, and 701 of P.L. 107–16. The Internal  
7 Revenue Code applies for Wisconsin purposes at the same time as for federal  
8 purposes. Amendments to the federal Internal Revenue Code enacted after June 30,  
9 2001, do not apply to this paragraph with respect to taxable years beginning after  
10 December 31, 2000, and before January 1, 2002.”.

11           **52.** Page 742, line 17: delete that line and substitute “105–277, P.L. 106–519,  
12 and P.L. 106–554, and as”.

13           **53.** Page 742, line 25: delete “and P.L. 106–554, excluding” and substitute  
14 “P.L. 06–519, and P.L. 106–554”.

15           **54.** Page 743, line 1: delete “sections 162 and 165 of P.L. 106–554”.

16           **55.** Page 743, line 7: after “105–277,” insert “P.L. 106–519,”.

17           **56.** Page 743, line 7: delete “excluding sections 162”.

18           **57.** Page 743, line 8: delete “and 165 of P.L. 106–554,”.

19           **58.** Page 743, line 10: delete “and P.L.” and substitute “P.L.”.

20           **59.** Page 743, line 11: delete that line and substitute “106–519, and P.L.  
21 106–554, apply for Wisconsin”.

22           **60.** Page 743, line 22: delete that line and substitute “105–277, P.L. 106–519,  
23 and P.L. 106–554, and as”.

- 1           **61.** Page 744, line 6: delete “and P.L.” and substitute “P.L.”.
- 2           **62.** Page 744, line 7: delete “106–554, excluding sections 162 and 165 of” and  
3 substitute “106–519, and”.
- 4           **63.** Page 744, line 15: after “105–277,” insert “P.L. 106–519,”.
- 5           **64.** Page 744, line 15: delete “, excluding sections 162 and 165 of P.L.  
6 106–554,”.
- 7           **65.** Page 744, line 19: delete “and P.L. 106–554, excluding” and substitute  
8 “P.L. 106–519, and P.L. 106–554,”.
- 9           **66.** Page 744, line 20: delete “sections 162 and 165 of P.L. 106–554,”.
- 10          **67.** Page 745, line 5: delete “and P.L. 106–554, excluding sections 162 and 165  
11 of P.L.” and substitute “P.L. 106–519, and”.
- 12          **68.** Page 745, line 14: delete “and P.L.”.
- 13          **69.** Page 745, line 15: delete “106–554, excluding sections 162 and 165 of” and  
14 substitute “P.L. 106–519, and”.
- 15          **70.** Page 745, line 22: delete “and P.L. 106–554, excluding sections 162” and  
16 substitute “P.L. 106–519, and P.L. 106–554,”.
- 17          **71.** Page 745, line 23: delete “and 165 of P.L. 106–554,”.
- 18          **72.** Page 746, line 1: delete “and P.L. 106–554, excluding sections 162 and 165  
19 of” and substitute “P.L. 106–519, and”.
- 20          **73.** Page 746, line 11: delete “and P.L. 106–554, excluding sections 162 and  
21 165” and substitute “P.L. 106–519, and”.
- 22          **74.** Page 746, line 12: delete “of”.

1           **75.** Page 746, line 11: delete “and P.L. 106–554, excluding sections 162 and  
2           165” and substitute “P.L. 106–519, and”.

3           **76.** Page 746, line 21: delete “and P.L. 106–554, excluding sections 162 and  
4           165 of” and substitute “P.L. 106–519, and”.

5           **77.** Page 747, line 3: delete the material beginning with “and P.L.” and ending  
6           with “106–554,” on line 4 and substitute “P.L. 106–519, and P.L. 106–554”.

7           **78.** Page 747, line 7: delete the material beginning with “and P.L.” and ending  
8           with “106–554,” on line 8 and substitute “P.L. 106–519, and P.L. 106–554”.

9           **79.** Page 747, line 18: delete that line and substitute “106–36, P.L. 106–519,  
10           and P.L. 106–554, and as”.

11           **80.** Page 748, line 3: delete that line and substitute “P.L. 106–36, P.L.  
12           106–519, and P.L. 106–554. The”.

13           **81.** Page 748, line 9: delete the material beginning with “and P.L.” and ending  
14           with “106–554,” on line 10 and substitute “P.L. 106–519, and P.L. 106–554”.

15           **82.** Page 748, line 12: delete that line and substitute “P.L. 106–36, P.L.  
16           106–519, and P.L. 106–554 apply”.

17           **83.** Page 748, line 22: delete “106–554, excluding sections 162 and 165 of” and  
18           substitute “106–519,”.

19           **84.** Page 749, line 7: delete “106–554, excluding” and substitute “106–519,”.

20           **85.** Page 749, line 8: delete “sections 162 and 165 of”.

21           **86.** Page 749, line 14: delete “106–554, excluding sections 162 and 165 of” and  
22           substitute “106–519,”.

- 1           **87.** Page 749, line 17: delete “106-554, excluding sections 162 and 165 of” and  
2 substitute “106-519,”.
- 3           **88.** Page 750, line 1: after “106-230,” insert “P.L. 106-519,”.
- 4           **89.** Page 750, line 2: delete “excluding sections 162 and 165 of P.L. 106-554,”.
- 5           **90.** Page 750, line 12: after “106-230,” insert “P.L. 106-519,”.
- 6           **91.** Page 750, line 12: delete the material beginning with “excluding” and  
7 ending with “106-554,” on line 13.
- 8           **92.** Page 750, line 18: after “106-230,” insert “P.L. 106-519,”.
- 9           **93.** Page 750, line 18: delete the material beginning with “excluding” and  
10 ending with “106-554,” on line 19.
- 11           **94.** Page 750, line 21: after “106-230,” insert “P.L. 106-519,”.
- 12           **95.** Page 750, line 21: delete “excluding sections 162 and 165 of P.L. 106-554,”.
- 13           **96.** Page 751, line 5: after “106-230,” insert “P.L. 106-519,”.
- 14           **97.** Page 751, line 5: delete the material beginning with “excluding” and  
15 ending with “106-554,” on line 6.
- 16           **98.** Page 751, line 16: after “106-230,” insert “P.L. 106-519,”.
- 17           **99.** Page 751, line 16: delete the material beginning with “excluding” and  
18 ending with “106-554,” on line 17.
- 19           **100.** Page 751, line 22: after “106-230,” insert “P.L. 106-519,”.
- 20           **101.** Page 751, line 22: delete the material beginning with “excluding” and  
21 ending with “106-554,” on line 23.
- 22           **102.** Page 751, line 24: after “106-230,” insert “P.L. 106-519,”.

1           **103.** Page 752, line 1: delete “excluding sections 162 and 165 of P.L.  
2 106–554.”.

3           **104.** Page 752, line 19: after “106–230,” insert “P.L. 106–519.”.

4           **105.** Page 752, line 19: delete the material beginning with “excluding” and  
5 ending with “106–554,” on line 20.

6           **106.** Page 752, line 23: after that line insert:

7           **“SECTION 2158ds.** 71.22 (4) (pm) of the statutes is created to read:

8           71.22 (4) (pm) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
9 (1g), and 71.42 (2), for taxable years beginning after December 31, 2000, and before  
10 January 1, 2002, “Internal Revenue Code” means the federal Internal Revenue Code  
11 as amended by sections 411, 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658, and  
12 701 of P.L. 107–16 and as indirectly affected by sections 411, 412 (a), 611 (a), 635, 636  
13 (b), 641 to 646, 655, 658, and 701 of P.L. 107–16. The Internal Revenue Code applies  
14 for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
15 federal Internal Revenue Code enacted after June 30, 2001, do not apply to this  
16 paragraph with respect to taxable years beginning after December 31, 2000, and  
17 before January 1, 2002.”.

18           **107.** Page 753, line 8: delete “and P.L. 106–554, excluding sections 162 and  
19 165 of” and substitute “P.L. 106–519, and”.

20           **108.** Page 753, line 15: delete “and P.L. 106–554, excluding sections 162 and  
21 165 of” and substitute “P.L. 106–519, and”.

22           **109.** Page 753, line 22: delete “and P.L. 106–554, excluding sections 162 and  
23 165 of P.L. 106–554,” and substitute “P.L. 106–519, and P.L. 106–554”.

1           **110.** Page 753, line 25: delete “and P.L. 106–554, excluding sections 162” and  
2 substitute “P.L. 106–519.”.

3           **111.** Page 754, line 1: delete “165 of”.

4           **112.** Page 754, line 12: delete “and P.L. 106–554, excluding sections 162 and  
5 165 of” and substitute “P.L. 106–519, and”.

6           **113.** Page 754, line 20: delete “and P.L. 106–554, excluding sections 162 and  
7 165 of” and substitute “P.L. 106–519, and”.

8           **114.** Page 755, line 3: delete “and P.L. 106–554, excluding sections 162 and  
9 165 of” and substitute “P.L. 106–519, and”.

10          **115.** Page 755, line 7: delete the material beginning with “and P.L.” and  
11 ending with “of” on line 8 and substitute “P.L. 106–519, and”.

12          **116.** Page 755, line 18: delete the material beginning with “and P.L.” and  
13 ending with “of” on line 19 and substitute “P.L. 106–519, and”.

14          **117.** Page 756, line 1: delete “and P.L. 106–554, excluding sections 162 and  
15 165 of” and substitute “P.L. 106–519, and”.

16          **118.** Page 756, line 8: delete “and P.L. 106–554, excluding sections 162” and  
17 substitute “P.L. 106–519.”.

18          **119.** Page 756, line 9: delete “165 of”.

19          **120.** Page 756, line 12: delete “and P.L. 106–554, excluding sections 162 and  
20 165 of” and substitute “P.L. 106–519, and”.

21          **121.** Page 756, line 22: delete “and P.L. 106–554, excluding sections 162 and  
22 165” and substitute “P.L. 106–519, and”.

23          **122.** Page 756, line 23: delete “of”.

1           **123.** Page 757, line 5: delete “and P.L. 106–554, excluding sections 162” and  
2 substitute “P.L. 106–519,”.

3           **124.** Page 757, line 6: delete “165 of”.

4           **125.** Page 757, line 12: delete the material beginning with “and P.L.” and  
5 ending with “P.L. 106–554,” on line 13 and substitute “P.L. 106–519, and P.L.  
6 106–554”.

7           **126.** Page 757, line 16: delete the material beginning with “and P.L.” and  
8 ending with “P.L. 106–554,” on line 17 and substitute “P.L. 106–519, and P.L.  
9 106–554,”.

10           **127.** Page 758, line 2: delete “and P.L. 106–554, excluding sections 162 and  
11 165 of” and substitute “P.L. 106–519, and”.

12           **128.** Page 758, line 10: delete “and P.L. 106–554, excluding sections 162 and  
13 165 of” and substitute “P.L. 106–519, and”.

14           **129.** Page 758, line 16: delete the material beginning with “and P.L.” and  
15 ending with “106–554,” on line 17 and substitute “P.L. 106–519, and P.L. 106–554”.

16           **130.** Page 758, line 19: delete “and P.L. 106–554, excluding sections 162 and  
17 165 of” and substitute “P.L. 106–519, and”.

18           **131.** Page 759, line 4: delete “106–554, excluding sections 162 and 165 of” and  
19 substitute “106–519,”.

20           **132.** Page 759, line 13: delete “106–554, excluding sections 162 and 165 of”  
21 and substitute “106–519,”.

22           **133.** Page 759, line 19: delete the material beginning with “106–554,” and  
23 ending with “of” on line 20 and substitute “106–519,”.

- 1           **134.** Page 759, line 22: delete the material beginning with “106-554,” and  
2 ending with “of” on line 23 and substitute “106-519.”
- 3           **135.** Page 760, line 8: delete “106-554, excluding sections 162 and 165 of” and  
4 substitute “106-519.”
- 5           **136.** Page 760, line 17: delete “106-554, excluding sections 162 and 165 of”  
6 and substitute “106-519.”
- 7           **137.** Page 760, line 22: delete “106-554” and substitute “106-519.”
- 8           **138.** Page 760, line 23: delete “excluding sections 162 and 165 of.”
- 9           **139.** Page 760, line 25: delete “106-554, excluding sections 162 and 165 of”  
10 and substitute “106-519.”
- 11           **140.** Page 761, line 10: delete “106-554, excluding” and substitute  
12 “106-519.”
- 13           **141.** Page 761, line 11: delete “sections 162 and 165 of.”
- 14           **142.** Page 761, line 20: delete “106-554, excluding sections 162 and 165 of”  
15 and substitute “106-519.”
- 16           **143.** Page 761, line 25: delete “106-554, excluding sections” and substitute  
17 “106-519.”
- 18           **144.** Page 762, line 1: delete “162 and 165 of.”
- 19           **145.** Page 762, line 3: delete “106-554, excluding sections 162 and 165 of” and  
20 substitute “106-519.”
- 21           **146.** Page 762, line 20: delete “106-554, excluding sections 162 and 165 of”  
22 and substitute “106-519.”



1           **147.** Page 762, line 24: after that line insert:

2           “**SECTION 2158dzg.** 71.22 (4m) (nd) of the statutes is created to read:

3           71.22 (4m) (nd) For taxable years beginning after December 31, 2000, and  
4 before January 1, 2002, for corporations that are subject to a tax on unrelated  
5 business income under s. 71.26 (1) (a), “Internal Revenue Code” means the federal  
6 Internal Revenue Code as amended by sections 411, 412 (a), 611 (a), 635, 636 (b), 641  
7 to 646, 655, 658, and 701 of P.L. 107–16 and as indirectly affected by sections 411,  
8 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658, and 701 of P.L. 107–16. The Internal  
9 Revenue Code applies for Wisconsin purposes at the same time as for federal  
10 purposes. Amendments to the federal Internal Revenue Code enacted after June 30,  
11 2001, do not apply to this paragraph with respect to taxable years beginning after  
12 December 31, 2000, and before January 1, 2002.”

13           **148.** Page 769, line 21: delete “and P.L. 106–554,” and substitute “P.L.  
14 106–519, and”.

15           **149.** Page 769, line 22: delete “excluding sections 162 and 165 of”.

16           **150.** Page 770, line 3: delete the material beginning with “and P.L.” and  
17 ending with “of” on line 4 and substitute “P.L. 106–519, and”.

18           **151.** Page 770, line 11: delete the material beginning with “and P.L.” and  
19 ending with “of” on line 12 and substitute “P.L. 106–519, and”.

20           **152.** Page 770, line 18: delete the material beginning with “and P.L.” and  
21 ending with “of” on line 19 and substitute “P.L. 106–519, and”.

22           **153.** Page 771, line 6: delete “and P.L. 106–554, excluding sections 162 and  
23 165 of” and substitute “P.L. 106–519, and”.

1           **154.** Page 771, line 12: delete the material beginning with “and P.L.” and  
2 ending with “of” on line 13 and substitute “P.L. 106–519, and”.

3           **155.** Page 771, line 19: delete the material beginning with “and P.L. 106–554”  
4 and ending with “106–554,” on line 20 and substitute “P.L. 106–519, and P.L.  
5 106–554”.

6           **156.** Page 771, line 22: delete the material beginning with “and P.L.” and  
7 ending with “of” on line 20 and substitute “P.L. 106–519, and”.

8           **157.** Page 772, line 9: delete the material beginning with “and P.L.” and  
9 ending with “of” on line 10 and substitute “P.L. 106–519, and”.

10           **158.** Page 772, line 18: delete “and P.L. 106–554, excluding sections 162 and  
11 165 of” and substitute “P.L. 106–519, and”.

12           **159.** Page 773, line 2: delete “and P.L. 106–554, excluding sections 162 and  
13 165 of” and substitute “P.L. 106–519, and”.

14           **160.** Page 773, line 10: delete “and P.L. 106–554, excluding sections 162 and  
15 165 of” and substitute “P.L. 106–519, and”.

16           **161.** Page 773, line 23: delete “and P.L. 106–554, excluding sections 162 and  
17 165 of” and substitute “P.L. 106–519, and”.

18           **162.** Page 774, line 6: delete “and P.L. 106–554, excluding sections 162 and  
19 165 of” and substitute “P.L. 106–519, and”.

20           **163.** Page 774, line 14: delete “and P.L. 106–554, excluding sections 162 and  
21 165 of” and substitute “P.L. 106–519, and”.

22           **164.** Page 774, line 18: delete the material beginning with “and P.L.” and  
23 ending with “of” on line 19 and substitute “P.L. 106–519, and”.

1           **165.** Page 775, line 5: delete “and P.L. 106–554, excluding sections 162 and  
2 165 of” and substitute “P.L. 106–519, and”.

3           **166.** Page 775, line 12: delete the material beginning with “and P.L.” and  
4 ending with “of” on line 13 and substitute “P.L. 106–519, and”.

5           **167.** Page 775, line 21: delete “and P.L. 106–554, excluding sections 162 and  
6 165 of” and substitute “P.L. 106–519, and”.

7           **168.** Page 776, line 4: delete “and P.L. 106–554, excluding sections 162 and  
8 165 of” and substitute “P.L. 106–519, and”.

9           **169.** Page 776, line 16: delete the material beginning with “and P.L.” and  
10 ending with “of” on line 17 and substitute “P.L. 106–519, and”.

11           **170.** Page 776, line 24: delete “and P.L. 106–554, excluding sections 162 and  
12 165 of” and substitute “P.L. 106–519, and”.

13           **171.** Page 776, line 5: delete the material beginning with “and P.L.” and  
14 ending with “P.L. 106–554,” on line 6 and substitute “P.L. 106–519, and P.L.  
15 106–554”.

16           **172.** Page 776, line 9: delete the material beginning with “and P.L.” and  
17 ending with “106–554,” on line 10 and substitute “P.L. 106–519, and P.L. 106–554”.

18           **173.** Page 777, line 21: delete “and P.L. 106–554, excluding sections 162 and  
19 165 of” and substitute “P.L. 106–519, and”.

20           **174.** Page 778, line 4: delete “and P.L. 106–554, excluding sections 162 and  
21 165 of” and substitute “P.L. 106–519, and”.

22           **175.** Page 778, line 13: delete “and P.L. 106–554, excluding sections 162 and  
23 165 of” and substitute “P.L. 106–519, and”.

1           **176.** Page 778, line 21: delete “and P.L. 106–554, excluding sections 162 and  
2 165 of” and substitute “P.L. 106–519, and”.

3           **177.** Page 779, line 8: delete the material beginning with “and P.L.” and  
4 ending with “of” on line 9 and substitute “P.L. 106–519, and”.

5           **178.** Page 779, line 16: delete the material beginning with “and P.L.” and  
6 ending with “of” on line 17 and substitute “P.L. 106–519, and”.

7           **179.** Page 779, line 23: delete the material beginning with “and P.L.” and  
8 ending with “106–554,” on line 24 and substitute “P.L. 106–519, and P.L. 106–554”.

9           **180.** Page 780, line 2: delete the material beginning with “and P.L.” and  
10 ending with “of” on line 3 and substitute “P.L. 106–519, and”.

11           **181.** Page 780, line 14: delete “and P.L. 106–554, excluding sections 162 and  
12 165 of” and substitute “P.L. 106–519, and”.

13           **182.** Page 780, line 22: delete the material beginning with “and P.L.” and  
14 ending with “of” on line 23 and substitute “P.L. 106–519, and”.

15           **183.** Page 781, line 6: delete the material beginning with “and P.L.” and  
16 ending with “of” on line 7 and substitute “P.L. 106–519, and”.

17           **184.** Page 781, line 15: delete “and P.L. 106–554, excluding sections 162 and  
18 165 of” and substitute “P.L. 106–519, and”.

19           **185.** Page 782, line 2: delete “and P.L. 106–554, excluding sections 162 and  
20 165 of” and substitute “P.L. 106–519, and”.

21           **186.** Page 782, line 10: delete the material beginning with “and P.L.” and  
22 ending with “of” on line 11 and substitute “P.L. 106–519, and”.

1           **187.** Page 782, line 16: delete the material beginning with “and P.L.” and  
2 ending with “106-554,” on line 17 and substitute “P.L. 106-519, and P.L. 106-554”.

3           **188.** Page 782, line 19: delete “and P.L. 106-554, excluding sections 162 and  
4 165 of P.L. 106-554,” and substitute “P.L. 106-519, and P.L. 106-554”.

5           **189.** Page 783, line 5: delete the material beginning with “106-554” and  
6 ending with “of” on line 6 and substitute “106-519,”.

7           **190.** Page 783, line 14: delete the material beginning with “106-554” and  
8 ending with “of” on line 15 and substitute “106-519,”.

9           **191.** Page 783, line 23: delete the material beginning with “106-554” and  
10 ending with “of” on line 24 and substitute “106-519,”.

11           **192.** Page 784, line 7: delete the material beginning with “106-554” and  
12 ending with “of” on line 8 and substitute “106-519,”.

13           **193.** Page 784, line 20: delete “106-554, excluding sections 162 and 165 of”  
14 and substitute “106-519,”.

15           **194.** Page 785, line 3: delete the material beginning with “106-554” and  
16 ending with “of” on line 4 and substitute “106-519,”.

17           **195.** Page 785, line 10: delete “106-554, excluding sections 162 and 165 of”  
18 and substitute “106-519,”.

19           **196.** Page 785, line 13: delete “106-554, excluding sections 162 and 165 of”  
20 and substitute “106-519,”.

21           **197.** Page 785, line 24: delete “106-554, excluding sections 162 and 165 of”  
22 and substitute “106-519,”.

1           **198.** Page 786, line 8: delete “106-554, excluding sections 162 and 165 of” and  
2 substitute “106-519.”.

3           **199.** Page 786, line 16: delete the material beginning with “106-554” and  
4 ending with “of” on line 17 and substitute “106-519.”.

5           **200.** Page 786, line 25: delete the material beginning with “106-554” and  
6 ending with “of” on page 787, line 1 and substitute “106-519.”.

7           **201.** Page 787, line 12: delete the material beginning with “106-554” and  
8 ending with “of” on line 13 and substitute “106-519.”.

9           **202.** Page 787, line 21: delete the material beginning with “106-554” and  
10 ending with “of” on line 22 and substitute “106-519.”.

11           **203.** Page 788, line 2: delete the material beginning with “106-554” and  
12 ending with “of” on line 3 and substitute “106-519.”.

13           **204.** Page 788, line 5: delete “106-554, excluding sections 162 and 165 of” and  
14 substitute “106-519.”.

15           **205.** Page 788, line 16: delete “106-554, excluding sections 162 and 165 of”  
16 and substitute “106-519.”.

17           **206.** Page 788, line 25: delete “106-554, excluding sections 162 and 165 of”  
18 and substitute “106-519.”.

19           **207.** Page 789, line 8: delete the material beginning with “106-554” and  
20 ending with “of” on line 9 and substitute “106-519.”.

21           **208.** Page 789, line 17: delete the material beginning with “106-554” and  
22 ending with “of” on line 18 and substitute “106-519.”.

1           **209.** Page 790, line 4: delete the material beginning with “106-554” and  
2 ending with “of” on line 5 and substitute “106-519”.

3           **210.** Page 790, line 13: delete the material beginning with “106-554” and  
4 ending with “of” on line 14 and substitute “106-519”.

5           **211.** Page 790, line 19: delete “106-554, excluding sections 162 and 165 of”  
6 and substitute “106-519”.

7           **212.** Page 790, line 21: delete the material beginning with “106-554” and  
8 ending with “of” on line 22 and substitute “106-519”.

9           **213.** Page 791, line 16: delete “106-554, excluding sections 162 and 165 of”  
10 and substitute “106-519”.

11           **214.** Page 792, line 7: delete “106-554, excluding sections 162 and 165 of” and  
12 substitute “106-519”.

13           **215.** Page 793, line 1: delete the material beginning with “106-554” and  
14 ending with “of” on line 2 and substitute “106-519”.

15           **216.** Page 793, line 5: after that line insert:

16           “**SECTION 2175djm.** 71.26 (2) (b) 16m. of the statutes is created to read:

17           71.26 (2) (b) 16m. For taxable years beginning after December 31, 2000, and  
18 before January 1, 2002, for a corporation, conduit, or common law trust that qualifies  
19 as a regulated investment company, real estate mortgage investment conduit, real  
20 estate investment trust, or financial asset securitization investment trust under the  
21 Internal Revenue Code as amended to June 30, 2001, “net income” means the federal  
22 regulated investment company taxable income, federal real estate mortgage  
23 investment conduit taxable income, federal real estate investment trust or financial

1 asset securitization investment trust taxable income of the corporation, conduit, or  
2 trust as determined under the federal Internal Revenue Code as amended by  
3 sections 411, 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658, and 701 of P.L. 107–16  
4 and as indirectly affected by sections 411, 412 (a), 611 (a), 635, 636 (b), 641 to 646,  
5 655, 658, and 701 of P.L. 107–16. The Internal Revenue Code applies for Wisconsin  
6 purposes at the same time as for federal purposes. Amendments to the federal  
7 Internal Revenue Code enacted after June 30, 2001, do not apply to this subdivision  
8 with respect to taxable years beginning after December 31, 2000, and before January  
9 1, 2002.”.

10 **217.** Page 799, line 15: delete “106–554, excluding sections 162 and 165 of”  
11 and substitute “106–519.”.

12 **218.** Page 799, line 23: delete the material beginning with “and P.L.” and  
13 ending with “of” on line 24 and substitute “P.L. 106–519, and”.

14 **219.** Page 800, line 8: delete that line and substitute “105–277, P.L. 106–519,  
15 and P.L. 106–554 and”.

16 **220.** Page 800, line 11: delete the material beginning with “and P.L.” and  
17 ending with “of” on line 12 and substitute “P.L. 106–519, and”.

18 **221.** Page 800, line 22: delete the material beginning with “and P.L.” and  
19 ending with “of” on line 23 and substitute “P.L. 106–519, and”.

20 **222.** Page 801, line 15: delete “and P.L. 106–554, excluding sections 162 and  
21 165 of” and substitute “P.L. 106–519, and”.

22 **223.** Page 801, line 17: delete that line and substitute “and, P.L. 105–277, P.L.  
23 106–519, and P.L. 106–554”.



1           **224.** Page 801, line 21: delete the material beginning with “and P.L.” and  
2 ending with “of” on line 22 and substitute “P.L. 106–519, and”.

3           **225.** Page 802, line 7: delete the material beginning with “and P.L.” and  
4 ending with “of” on line 8 and substitute “P.L. 106–519, and”.

5           **226.** Page 802, line 17: delete “and P.L. 106–554, excluding sections 162 and  
6 165 of” and substitute “P.L. 106–519, and”.

7           **227.** Page 803, line 1: delete the material beginning with “and P.L.” and  
8 ending with “106–554,” on line 2 and substitute “P.L. 106–519, and P.L. 106–554”.

9           **228.** Page 803, line 5: delete “and P.L. 106–554, excluding sections 162 and  
10 165 of” and substitute “P.L. 106–519, and”.

11           **229.** Page 803, line 14: delete the material beginning with “and P.L.” and  
12 ending with “of” on line 15 and substitute “P.L. 106–519, and”.

13           **230.** Page 803, line 24: delete the material beginning with “and P.L.” and  
14 ending with “of” on line 25 and substitute “P.L. 106–519, and”.

15           **231.** Page 804, line 9: delete that line and substitute “105–277, P.L. 106–519,  
16 and P.L. 106–554 and”.

17           **232.** Page 804, line 13: delete that line and substitute “105–277, P.L.  
18 106–519, and P.L. 106–554 apply for”.

19           **233.** Page 804, line 22: delete “and P.L. 106–554, excluding sections 162 and  
20 165 of” and substitute “P.L. 106–519, and”.

21           **234.** Page 805, line 7: delete the material beginning with “and P.L.” and  
22 ending with “of” on line 8 and substitute “P.L. 106–519, and”.

1           **235.** Page 805, line 15: delete the material beginning with “and P.L.” and  
2 ending with “P.L. 106-554,” on line 16 and substitute “P.L. 106-519, and P.L.  
3 106-554”.

4           **236.** Page 805, line 18: delete the material beginning with “and P.L.” and  
5 ending with “of” on line 19 and substitute “P.L. 106-519, and”.

6           **237.** Page 806, line 3: delete “106-554, excluding sections 162 and 165 of” and  
7 substitute “106-519,”.

8           **238.** Page 806, line 13: after “106-170,” insert “P.L. 106-519,”.

9           **239.** Page 806, line 14: delete “excluding sections 162 and 165 of P.L.  
10 106-554,”.

11           **240.** Page 806, line 22: delete the material beginning with “106-554” and  
12 ending with “of” on line 23 and substitute “106-519,”.

13           **241.** Page 806, line 25: delete the material beginning with “106-554” and  
14 ending with “of” on page 807, line 1 and substitute “106-519,”.

15           **242.** Page 807, line 10: delete “106-554, excluding sections 162 and 165 of”  
16 and substitute “106-519,”.

17           **243.** Page 807, line 20: delete the material beginning with “106-554” and  
18 ending with “of” on line 21 and substitute “106-519,”.

19           **244.** Page 808, line 3: delete the material beginning with “106-554” and  
20 ending with “of” on line 4 and substitute “106-519,”.

21           **245.** Page 808, line 6: delete “106-554, excluding sections 162 and 165 of” and  
22 substitute “106-519,”.

1           **246.** Page 808, line 15: delete the material beginning with “106-554” and  
2 ending with “of” on line 16 and substitute “106-519”.

3           **247.** Page 809, line 1: delete the material beginning with “106-554” and  
4 ending with “of” on line 2 and substitute “106-519”.

5           **248.** Page 809, line 9: delete the material beginning with “106-554” and  
6 ending with “of” on line 10 and substitute “106-519”.

7           **249.** Page 809, line 12: delete “106-554, excluding sections 162 and 165 of”  
8 and substitute “106-519”.

9           **250.** Page 810, line 4: delete the material beginning with “106-554” and  
10 ending with “of” on line 5 and substitute “106-519”.

11           **251.** Page 810, line 11: after that line insert:

12           “**SECTION 2182dkm.** 71.34 (1g) (pm) of the statutes is created to read:

13           71.34 (1g) (pm) “Internal Revenue Code” for tax-option corporations, for  
14 taxable years beginning after December 31, 2000, and before January 1, 2002, means  
15 the federal Internal Revenue Code as amended by sections 411, 412 (a), 611 (a), 635,  
16 636 (b), 641 to 646, 655, 658, and 701 of P.L. 107-16 and as indirectly affected by  
17 sections 411, 412 (a), 611 (a), 635, 636 (b), 641 to 646, 655, 658, and 701 of P.L. 107-16.  
18 The Internal Revenue Code applies for Wisconsin purposes at the same time as for  
19 federal purposes. Amendments to the federal Internal Revenue Code enacted after  
20 June 30, 2001, do not apply to this paragraph with respect to taxable years beginning  
21 after December 31, 2000, and before January 1, 2002.”.

22           **252.** Page 811, line 22: delete “and P.L. 106-554, excluding sections 162 and  
23 165 of” and substitute “P.L. 106-519, and”.

1           **253.** Page 812, line 3: delete the material beginning with “and P.L.” and  
2 ending with “of” on line 4 and substitute “P.L. 106–519, and”.

3           **254.** Page 812, line 12: delete that line and substitute “105–277, P.L.  
4 106–519, and P.L. 106–554 and”.

5           **255.** Page 812, line 15: delete the material beginning with “and P.L.” and  
6 ending with “of” on line 16 and substitute “P.L. 106–519, and”.

7           **256.** Page 813, line 1: delete “and P.L. 106–554, excluding sections 162 and  
8 165 of” and substitute “P.L. 106–519, and”.

9           **257.** Page 813, line 8: delete the material beginning with “and P.L.” and  
10 ending with “of” on line 9 and substitute “P.L. 106–519, and”.

11           **258.** Page 813, line 18: delete that line and substitute “and, 105–277, P.L.  
12 106–519, and P.L. 106–554”.

13           **259.** Page 813, line 22: delete the material beginning with “and P.L.” and  
14 ending with “of” on line 23 and substitute “P.L. 106–519, and”.

15           **260.** Page 814, line 7: delete “and P.L. 106–554, excluding sections 162 and  
16 165 of” and substitute “P.L. 106–519, and”.

17           **261.** Page 814, line 14: delete the material beginning with “and P.L.” and  
18 ending with “of” on line 15 and substitute “P.L. 106–519, and”.

19           **262.** Page 814, line 23: delete the material beginning with “and P.L.” and  
20 ending with “106–554,” on line 24 and substitute “P.L. 106–519, and 106–554”.

21           **263.** Page 815, line 2: delete “and P.L. 106–554, excluding sections 162 and  
22 165 of” and substitute “P.L. 106–519, and”.

1           **264.** Page 815, line 11: delete “and P.L. 106–554, excluding sections 162 and  
2 165 of” and substitute “P.L. 106–519, and”.

3           **265.** Page 815, line 18: delete the material beginning with “and P.L.” and  
4 ending with “of” on line 19 and substitute “P.L. 106–519, and”.

5           **266.** Page 816, line 2: delete the material beginning with “and P.L.” and  
6 ending with “of” on line 3 and substitute “P.L. 106–519, and”.

7           **267.** Page 816, line 6: delete the material beginning with “and P.L.” and  
8 ending with “of” on line 7 and substitute “P.L. 106–519, and”.

9           **268.** Page 816, line 16: delete “and P.L. 106–554, excluding sections 162 and  
10 165 of” and substitute “P.L. 106–519, and”.

11           **269.** Page 816, line 23: delete the material beginning with “and P.L.” and  
12 ending with “of” on line 24 and substitute “P.L. 106–519, and”.

13           **270.** Page 817, line 6: delete the material beginning with “and P.L.” and  
14 ending with “106–554,” on line 7 and substitute “P.L. 106–519, and 106–554”.

15           **271.** Page 817, line 9: delete “and P.L. 106–554, excluding sections 162 and  
16 165 of” and substitute “P.L. 106–519, and”.

17           **272.** Page 817, line 18: delete “106–554, excluding sections 162 and 165 of”  
18 and substitute “106–519,”.

19           **273.** Page 818, line 1: delete “106–554, excluding sections 162 and 165 of” and  
20 substitute “106–519,”.

21           **274.** Page 818, line 9: delete “106–554, excluding sections 162 and 165 of” and  
22 substitute “106–519,”.

1           **275.** Page 818, line 12: delete “106–554, excluding sections 162 and 165 of”  
2 and substitute “106–519.”.

3           **276.** Page 818, line 20: delete the material beginning with “106–554” and  
4 ending with “of” on line 21 and substitute “106–519.”.

5           **277.** Page 819, line 4: delete “106–554, excluding sections 162 and 165 of” and  
6 substitute “106–519.”.

7           **278.** Page 819, line 11: delete the material beginning with “106–554” and  
8 ending with “of” on line 12 and substitute “106–519.”.

9           **279.** Page 819, line 14: delete “106–554, excluding sections 162 and 165 of”  
10 and substitute “106–519.”.

11           **280.** Page 819, line 22: delete the material beginning with “106–554” and  
12 ending with “of” on line 23 and substitute “106–519.”.

13           **281.** Page 820, line 6: delete “106–554, excluding sections 162 and 165 of” and  
14 substitute “106–519.”.

15           **282.** Page 820, line 13: delete “106–554, excluding sections 162 and 165 of”  
16 and substitute “106–519.”.

17           **283.** Page 820, line 15: delete the material beginning with “106–554” and  
18 ending with “of” on line 16 and substitute “106–519.”.

19           **284.** Page 821, line 6: delete “106–554, excluding sections 162 and 165 of” and  
20 substitute “106–519.”.

21           **285.** Page 821, line 11: after that line insert:

22           “**SECTION 2182dwd.** 71.42 (2) (om) of the statutes is created to read:

