

2003 DRAFTING REQUEST

Bill

Received: **01/13/2004**

Received By: **jkreye**

Wanted: **Soon**

Identical to LRB:

For: **Ronald Brown (608) 266-8546**

By/Representing: **melissa**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - miscellaneous**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Brown@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Internal Revenue Code update; Public Law 108-121

Instructions:

See Attached

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>
/?				_____			State Tax
/1	jkreye 01/14/2004	kgilfoy 01/22/2004	rschluet 01/23/2004	_____	Inorthro 01/23/2004	mbarman 01/29/2004	

FE Sent For: 01/26/2004.

 (1/1")

<END>

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Internal Revenue Code update; Public Law 108-121

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FE Sent For:

W/1" 1/26/04

<END>

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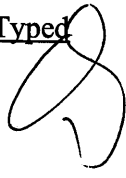
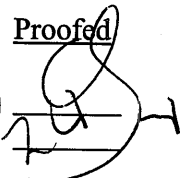
Topic:

Internal Revenue Code update; Public Law 108-121

Instructions:

See Attached

Drafting History:

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/?	jkreye	1-1/15 KMG					

FE Sent For:

<END>

Kreye, Joseph

From: Shovers, Marc
Sent: Tuesday, January 13, 2004 10:07 AM
To: Kreye, Joseph
Subject: LRB -3855

Hey Joe:

Missy from Sen. Brown's office called and said that they wanted a bill to incorporate all of the changes made to the IRC by PL 108-121, not just the military death gratuity benefits in section 102 of that law. I told her that I thought DOR was preparing a broad IRC update bill for the spring session and that while we could do a separate IRC update to incorporate PL 108-121, it may be confusing and redundant to do so if DOR does a broader IRC update that includes many federal laws.

I suggested that she check w/ DOR. She did, and for some reason DOR (I don't know who she talked to) told her that they're not sure whether they'll do an IRC update because it may be too expensive. Whaaaaaaat??? Missy then said that the LRB should just do an IRC update for PL 108-121 to make sure that all of the provisions of that law are incorporated into WI law. I told her that you'd probably be doing that bill and working w/ Carol Held at DOR and she said you could talk to whoever you wanted to at DOR. Let me know if you need any help.

Marc E. Shovers

Senior Legislative Attorney
Legislative Reference Bureau
Phone: (608) 266-0129
Fax: (608) 264-8522
e-mail: marc.shovers@legis.state.wi.us

From Brown = HR3365 — "to increase the death gratuity payable with respect to deceased members of the armed Forces and to exclude such gratuity from gross income, to provide additional tax relief for members of the armed Forces and their families, and for other purposes."



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-4026/1

JK:jl...
King

4026/1

2003 BILL

- Right hand margins
have not properly
justified.

in 1-14-04

due Fri. 1-23-04

The IRC update — be passed, be very careful!

Sen. Cat.

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

Analysis by the Legislative Reference Bureau

This bill adopts, for state income and franchise tax purposes, changes to the Internal Revenue Code made by Public Law 108-121, the Military Family Tax Relief Act of 2003. Public Law 108-121 provides, in part, for an increase in the death gratuity that is payable to the family of a deceased member of the armed forces and excludes the amount of the death gratuity from the calculation of gross income.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

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

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

3 SECTION 1. 71.01 (6) (j) of the statutes, as affected by 2003 Wisconsin Act 33,
4 is amended to read:

5 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
6 January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear

BILL**SECTION 1**

1 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
2 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
3 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
4 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-117, P.L. 104-188,
5 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
6 104-193, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections
7 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and
8 406 of P.L. 107-147, ~~and P.L. 107-181, and P.L. 108-121~~, and as indirectly affected
9 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
10 P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding
11 sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66,
12 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
13 P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,
14 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
15 104-193, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections
16 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and
17 406 of P.L. 107-147, ~~and P.L. 107-181, and P.L. 108-121~~. The Internal Revenue Code
18 applies for Wisconsin purposes at the same time as for federal purposes.
19 Amendments to the federal Internal Revenue Code enacted after December 31, 1994,
20 do not apply to this paragraph with respect to taxable years beginning after
21 December 31, 1994, and before January 1, 1996, except that changes to the Internal
22 Revenue Code made by P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections
23 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34,
24 P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of P.L.
25 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147,

BILL

1 ~~and~~ P.L. 107-181, [✓]and P.L. 108-121, and changes that indirectly affect the provisions
2 applicable to this subchapter made by P.L. 104-7, P.L. 104-117, P.L. 104-188,
3 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
4 104-193, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections
5 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and
6 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and P.L. 108-121, apply for Wisconsin
7 purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 6 to 8, 26, 27, 31; 1989 a. 31, 100, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 109; 2003 a. 33.

8 **SECTION 2.** 71.01 (6) (k) of the statutes, as affected by 2003 Wisconsin Act 33,
9 is amended to read:

10 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before
11 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear
12 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
13 Internal Revenue Code as amended to December 31, 1995, excluding sections 103,
14 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
15 13203 (d) of P.L. 103-66, and as amended by P.L. 104-117, P.L. 104-188, excluding
16 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
17 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554,
18 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147,
19 excluding sections 101 and 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and P.L. 108-121,
20 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
21 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
22 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
23 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
24 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.

BILL**SECTION 2**

1 104-117, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L.
2 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L.
3 105-277, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134,
4 P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and
5 P.L. 108-121. The Internal Revenue Code applies for Wisconsin purposes at the
6 same time as for federal purposes. Amendments to the federal Internal Revenue
7 Code enacted after December 31, 1995, do not apply to this paragraph with respect
8 to taxable years beginning after December 31, 1995, and before January 1, 1997,
9 except that changes to the Internal Revenue Code made by P.L. 104-117, P.L.
10 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.
11 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L.
12 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147,
13 excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and P.L. 108-121,
14 and changes that indirectly affect the provisions applicable to this subchapter made
15 by P.L. 104-117, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605
16 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206,
17 P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
18 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L.
19 107-181, and P.L. 108-121, apply for Wisconsin purposes at the same time as for
20 federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 6 to 8, 26, 27, 31; 1989 a. 31, 100, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 109; 2003 a. 33.

21 **SECTION 3.** 71.01 (6) (L) of the statutes, as affected by 2003 Wisconsin Act 33,
22 is amended to read:

23 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before
24 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear

BILL

1 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
2 Internal Revenue Code as amended to December 31, 1996, excluding sections 103,
3 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
4 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
5 104-188, and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277,
6 P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
7 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding
8 sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and P.L. 108-121, and as
9 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
10 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
11 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
12 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
13 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
14 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
15 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
16 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of
17 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
18 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and P.L.
19 108-121. The Internal Revenue Code applies for Wisconsin purposes at the same
20 time as for federal purposes. Amendments to the federal Internal Revenue Code
21 enacted after December 31, 1996, do not apply to this paragraph with respect to
22 taxable years beginning after December 31, 1996, and before January 1, 1998,
23 except that changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34,
24 P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and
25 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,

BILL**SECTION 3**

1 P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and
2 P.L. 108-121, and changes that indirectly affect the provisions applicable to this
3 subchapter made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L.
4 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
5 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
6 101 and 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and P.L. 108-121, apply for Wisconsin
7 purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 6 to 8, 26, 27, 31; 1989 a. 31, 100, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 109; 2003 a. 33.

8 **SECTION 4.** 71.01 (6) (m) of the statutes, as affected by 2003 Wisconsin Act 33,
9 is amended to read:

10 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
11 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear
12 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
13 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
14 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
15 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
16 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36,
17 P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
18 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding
19 sections 101 and 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and P.L. 108-121, and as
20 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
21 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
22 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
23 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
24 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.

BILL

1 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
 2 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
 3 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,
 4 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
 5 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
 6 107-147, and P.L. 107-181, and P.L. 108-121. The Internal Revenue Code applies
 7 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
 8 federal Internal Revenue Code enacted after December 31, 1997, do not apply to this
 9 paragraph with respect to taxable years beginning after December 31, 1997, and
 10 before January 1, 1999, except that changes to the Internal Revenue Code made by
 11 P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,
 12 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
 13 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
 14 107-147, and P.L. 107-181, and P.L. 108-121, and changes that indirectly affect the
 15 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.
 16 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of
 17 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
 18 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and P.L.
 19 108-121, apply for Wisconsin purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 6 to 8, 26, 27, 31; 1989 a. 31, 100, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 109; 2003 a. 33.

20 **SECTION 5.** 71.01 (6) (n) of the statutes, as affected by 2003 Wisconsin Act 33,
 21 is amended to read:

22 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
 23 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
 24 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal

BILL

SECTION 5

1 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
 2 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
 3 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
 4 104-188, and as amended by P.L. 106-36/ P.L. 106-170, P.L. 106-230, P.L. 106-554,
 5 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
 6 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
 7 107-147, P.L. 107-181, and ~~P.L. 107-181, P.L. 107-276, and P.L. 108-121,~~ and as
 8 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
 9 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
 10 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
 11 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
 12 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
 13 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
 14 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
 15 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
 16 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
 17 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and
 18 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, and P.L. 108-121. The Internal
 19 Revenue Code applies for Wisconsin purposes at the same time as for federal
 20 purposes. Amendments to the federal Internal Revenue Code enacted after
 21 December 31, 1998, do not apply to this paragraph with respect to taxable years
 22 beginning after December 31, 1998, and before January 1, 2000, except that
 23 changes to the Internal Revenue Code made by P.L. 106-36, P.L. 106-170, P.L.
 24 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
 25 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections

7 delete

plain

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BILL

1 101 and 406 of P.L. 107-147, P.L. 107-181, ~~and P.L. 107-276,~~ and P.L. 108-121, and
2 changes that indirectly affect the provisions applicable to this subchapter made by
3 P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and
4 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,
5 P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, ~~and P.L.~~
6 107-276, and P.L. 108-121, apply for Wisconsin purposes at the same time as for
7 federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 6 to 8, 26, 27, 31; 1989 a. 31, ~~100~~, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194;
2001 a. 109; 2003 a. 33.

8 **SECTION 6.** 71.01 (6) (o) of the statutes, as affected by 2003 Wisconsin Act 33,
9 is amended to read:

10 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
11 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear
12 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
13 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
14 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
15 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
16 104-188, as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165
17 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
18 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of
19 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, ~~and P.L. 107-358,~~ and P.L.
20 108-121, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
21 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
22 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
23 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
24 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

BILL**SECTION 6**

1 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
2 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
3 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
4 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
5 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
6 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181,
7 P.L. 107-210, P.L. 107-276, and P.L. 107-358, and P.L. 108-121. The Internal
8 Revenue Code applies for Wisconsin purposes at the same time as for federal
9 purposes. Amendments to the federal Internal Revenue Code enacted after
10 December 31, 1999, do not apply to this paragraph with respect to taxable years
11 beginning after December 31, 1999, and before January 1, 2003, except that changes
12 to the Internal Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections
13 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
14 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
15 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L.
16 107-358, and P.L. 108-121, and changes that indirectly affect the provisions
17 applicable to this subchapter made by P.L. 106-230, P.L. 106-554, P.L. 107-15, P.L.
18 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
19 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181,
20 P.L. 107-210, P.L. 107-276, and P.L. 107-358, and P.L. 108-121, apply for Wisconsin
21 purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 6 to 8, 26, 27, 31; 1989 a. 31, 100, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194;
2001 a. 109; 2003 a. 33.

22 **SECTION 7.** 71.01 (6) (p) of the statutes, as created by 2003 Wisconsin Act 33,
23 is amended to read:

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1 71.01 (6) (p) For taxable years that begin after December 31, 2002, for natural
2 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
3 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
4 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
6 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
7 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and
8 section 101 of P.L. 107-147, and as amended by P.L. 108-121, and as indirectly
9 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
10 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,
11 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
12 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
13 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L.
14 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
15 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
16 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
17 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
18 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
19 excluding section 101 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and
20 P.L. 107-358, and P.L. 108-121. The Internal Revenue Code applies for Wisconsin
21 purposes at the same time as for federal purposes. Amendments to the federal
22 Internal Revenue Code enacted after December 31, 2002, do not apply to this
23 paragraph with respect to taxable years beginning after December 31, 2002, except
24 that changes to the Internal Revenue Code made by P.L. 108-121 and changes that

BILL**SECTION 7**

1 indirectly affect the provisions applicable to this subchapter made by P.L. 108-121
2 apply for Wisconsin purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 6 to 8, 26, 27, 31; 1989 a. 31, 100, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237; 1999 a. 9, 194; 2001 a. 109; 2003 a. 33.

3 **SECTION 8.** 71.22 (4) (j) of the statutes, as affected by 2003 Wisconsin Act 33,
4 is amended to read:

5 71.22 (4) (j) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
6 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
7 December 31, 1994, and before January 1, 1996, means the federal Internal
8 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
9 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
10 of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-188, excluding sections 1202,
11 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
12 105-206, P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
13 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L.
14 107-181, and P.L. 108-121, and as indirectly affected in the provisions applicable to
15 this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803
16 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section
17 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,
18 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
19 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
20 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
21 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188,
22 P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554,
23 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147,
24 excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and P.L. 108-121.

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1 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
2 federal purposes. Amendments to the federal Internal Revenue Code enacted after
3 December 31, 1994, do not apply to this paragraph with respect to taxable years
4 beginning after December 31, 1994, and before January 1, 1996, except that
5 changes to the Internal Revenue Code made by P.L. 104-7, P.L. 104-188, excluding
6 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
7 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of
8 P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
9 107-147, and P.L. 107-181, and P.L. 108-121, and changes that indirectly affect the
10 provisions applicable to this subchapter made by P.L. 104-7, P.L. 104-188, excluding
11 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
12 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of
13 P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
14 107-147, and P.L. 107-181, and P.L. 108-121, apply for Wisconsin purposes at the
15 same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 326; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

//16 **SECTION 9. 71.22 (4) (k)** of the statutes, as affected by 2003 Wisconsin Act 33,
17 is amended to read:

18 71.22 (4) (k) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
19 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
20 December 31, 1995, and before January 1, 1997, means the federal Internal
21 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
22 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
23 of P.L. 103-66, and as amended by P.L. 104-188, excluding sections 1123, 1202, 1204,
24 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34,

BILL**SECTION 9**

1 P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of P.L.
2 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147,
3 ~~and P.L. 107-181, and P.L. 108-121~~, and as indirectly affected in the provisions
4 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding
5 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514
6 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
7 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
8 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
9 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
10 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and
11 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
12 105-206, P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
13 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, ~~and P.L.~~
14 ~~107-181, and P.L. 108-121~~. The Internal Revenue Code applies for Wisconsin
15 purposes at the same time as for federal purposes. Amendments to the federal
16 Internal Revenue Code enacted after December 31, 1995, do not apply to this
17 paragraph with respect to taxable years beginning after December 31, 1995, and
18 before January 1, 1997, except that changes to the Internal Revenue Code made by
19 P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188,
20 P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277,
21 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L.
22 107-147, excluding sections 101 and 406 of P.L. 107-147, ~~and P.L. 107-181, and P.L.~~
23 ~~108-121~~, and changes that indirectly affect the provisions applicable to this
24 subchapter made by P.L. 104-188, excluding sections 1123, 1202, 1204, 1311, and
25 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.

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1 105-206, P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
2 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L.
3 107-181, and P.L. 108-121, apply for Wisconsin purposes at the same time as for
4 federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

5 **SECTION 10. 71.22 (4) (L)** of the statutes, as affected by 2003 Wisconsin Act 33,
6 is amended to read:

7 71.22 (4) (L) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
8 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
9 December 31, 1996, and before January 1, 1998, means the federal Internal
10 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
11 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
12 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
13 and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L.
14 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
15 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
16 101 and 406 of P.L. 107-147, and P.L. 107-181, and P.L. 108-121, and as indirectly
17 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
18 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
19 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
20 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
21 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
22 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
23 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
24 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.

BILL**SECTION 10**

1 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
2 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
3 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and
4 406 of P.L. 107-147, ~~and P.L. 107-181, and P.L. 108-121~~. The Internal Revenue Code
5 applies for Wisconsin purposes at the same time as for federal purposes.
6 Amendments to the federal Internal Revenue Code enacted after
7 December 31, 1996, do not apply to this paragraph with respect to taxable years
8 beginning after December 31, 1996, and before January 1, 1998, except that
9 changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34, P.L.
10 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of
11 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
12 107-147, excluding sections 101 and 406 of P.L. 107-147, ~~and P.L. 107-181, and P.L.~~
13 ~~108-121~~, and changes that indirectly affect the provisions applicable to this
14 subchapter made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L.
15 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
16 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
17 101 and 406 of P.L. 107-147, ~~and P.L. 107-181, and P.L. 108-121~~, apply for Wisconsin
18 purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

19 **SECTION 11.** 71.22 (4) (m) of the statutes, as affected by 2003 Wisconsin Act 33,
20 is amended to read:

21 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
22 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
23 December 31, 1997, and before January 1, 1999, means the federal Internal
24 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and

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1 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
2 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
3 and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
4 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
5 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
6 101 and 406 of P.L. 107-147, and P.L. 107-181, and P.L. 108-121, and as indirectly
7 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
8 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
9 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
10 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
11 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
12 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
13 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
14 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
15 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
16 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
17 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147,
18 excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and P.L. 108-121.
19 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
20 federal purposes. Amendments to the federal Internal Revenue Code enacted after
21 December 31, 1997, do not apply to this paragraph with respect to taxable years
22 beginning after December 31, 1997, and before January 1, 1999, except that
23 changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L.
24 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of
25 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.

BILL**SECTION 11**

1 107-147, excluding sections 101 and 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and P.L.
2 108-121, and changes that indirectly affect the provisions applicable to this
3 subchapter made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
4 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
5 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
6 101 and 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and P.L. 108-121, apply for Wisconsin
7 purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

8 **SECTION 12.** 71.22 (4) (n) of the statutes, as affected by 2003 Wisconsin Act 33,
9 is amended to read:

10 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
11 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
12 December 31, 1998, and before January 1, 2000, means the federal Internal
13 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
14 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
15 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
16 and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding
17 sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L.
18 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147,
19 P.L. 107-181, ~~and~~ P.L. 107-276, and P.L. 108-121, and as indirectly affected in the
20 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647
21 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
22 of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
23 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
24 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections

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1 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
2 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
3 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
4 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
5 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
6 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147,
7 excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, ~~and~~ P.L. 107-276, and
8 P.L. 108-121. The Internal Revenue Code applies for Wisconsin purposes at the
9 same time as for federal purposes. Amendments to the federal Internal Revenue
10 Code enacted after December 31, 1998, do not apply to this paragraph with respect
11 to taxable years beginning after December 31, 1998, and before January 1, 2000,
12 except that changes to the Internal Revenue Code made by P.L. 106-36, P.L.
13 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
14 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147,
15 excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, ~~and~~ P.L. 107-276, and
16 P.L. 108-121, and changes that indirectly affect the provisions applicable to this
17 subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
18 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
19 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
20 107-147, P.L. 107-181, ~~and~~ P.L. 107-276, and P.L. 108-121, apply for Wisconsin
21 purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

22 **SECTION 13.** 71.22 (4) (o) of the statutes, as affected by 2003 Wisconsin Act 33,
23 is amended to read:

BILL**SECTION 13**

1 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
2 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
3 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue
4 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
6 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
7 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
8 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
9 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
10 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, ~~and~~ P.L. 107-358, and P.L.
11 108-121, and as indirectly affected in the provisions applicable to this subchapter
12 by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d)
13 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
14 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
15 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
16 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
17 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
18 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
19 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
20 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
21 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
22 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
23 excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
24 107-276, ~~and~~ P.L. 107-358, and P.L. 108-121. The Internal Revenue Code applies
25 for Wisconsin purposes at the same time as for federal purposes. Amendments to the

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1 federal Internal Revenue Code enacted after December 31, 1999, do not apply to this
2 paragraph with respect to taxable years beginning after December 31, 1999, and
3 before January 1, 2003, except that changes to the Internal Revenue Code made by
4 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
5 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,
6 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L.
7 107-181, P.L. 107-210, P.L. 107-276, ~~and P.L. 107-358, and P.L. 108-121,~~ and
8 changes that indirectly affect the provisions applicable to this subchapter made by
9 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
10 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,
11 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L.
12 107-181, P.L. 107-210, P.L. 107-276, ~~and P.L. 107-358, and P.L. 108-121,~~ apply for
13 Wisconsin purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

14 **SECTION 14.** 71.22 (4) (p) of the statutes, as created by 2003 Wisconsin Act 33,
15 is amended to read:

16 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
17 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
18 December 31, 2002, means the federal Internal Revenue Code as amended to
19 December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102-227, sections
20 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
21 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and
22 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and section 101 of P.L.
23 107-147, and as amended by P.L. 108-121, and as indirectly affected in the
24 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647

BILL**SECTION 14**

1 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
2 of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
3 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
4 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
5 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
6 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
7 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
8 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
9 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
10 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
11 107-116, P.L. 107-134, P.L. 107-147, excluding section 101 of P.L. 107-147, P.L.
12 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, and P.L. 108-121. The
13 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
14 purposes. Amendments to the federal Internal Revenue Code enacted after
15 December 31, 2002, do not apply to this paragraph with respect to taxable years
16 beginning after December 31, 2002, except that changes to the Internal Revenue
17 Code made by P.L. 108-121 and changes that indirectly affect the provisions
18 applicable to this subchapter made by P.L. 108-121 apply for Wisconsin purposes at
19 the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a.
9, 194; 2001 a. 16, 109; 2003 a. 33.

20 **SECTION 15.** 71.22 (4m) (h) of the statutes, as affected by 2003 Wisconsin Act
21 33, is amended to read:

22 71.22 (4m) (h) For taxable years that begin after December 31, 1994, and
23 before January 1, 1996, "Internal Revenue Code", for corporations that are subject
24 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal

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1 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
2 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
3 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-188, excluding
4 sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
5 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of
6 P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
7 107-147, ~~and P.L. 107-181, and P.L. 108-121~~, and as indirectly affected in the
8 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
9 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
10 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
11 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
12 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
13 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
14 104-193, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections
15 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and
16 406 of P.L. 107-147, ~~and P.L. 107-181, and P.L. 108-121~~. The Internal Revenue Code
17 applies for Wisconsin purposes at the same time as for federal purposes.
18 Amendments to the Internal Revenue Code enacted after December 31, 1994, do not
19 apply to this paragraph with respect to taxable years beginning after
20 December 31, 1994, and before January 1, 1996, except that changes to the Internal
21 Revenue Code made by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204,
22 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
23 105-206, P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
24 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, ~~and P.L.~~
25 ~~107-181, and P.L. 108-121~~, and changes that indirectly affect the provisions

BILL**SECTION 15**

1 applicable to this subchapter made by P.L. 104-7, P.L. 104-188, excluding sections
2 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34,
3 P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of P.L.
4 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147,
5 ~~and~~ P.L. 107-181, and P.L. 108-121, apply for Wisconsin purposes at the same time
6 as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

7 **SECTION 16. 71.22 (4m) (i)** of the statutes, as affected by 2003 Wisconsin Act
8 33, is amended to read:

9 **71.22 (4m) (i)** For taxable years that begin after December 31, 1995, and before
10 January 1, 1997, "Internal Revenue Code", for corporations that are subject to a tax
11 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
12 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
13 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
14 of P.L. 103-66, and as amended by P.L. 104-188, excluding sections 1123, 1202, 1204,
15 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34,
16 P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections 162 and 165 of P.L.
17 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147,
18 ~~and~~ P.L. 107-181, and P.L. 108-121, and as indirectly affected in the provisions
19 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
20 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
21 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
22 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
23 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
24 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,

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1 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554,
2 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147,
3 excluding sections 101 and 406 of P.L. 107-147, ~~and P.L. 107-181, and P.L. 108-121.~~
4 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
5 federal purposes. Amendments to the Internal Revenue Code enacted after
6 December 31, 1995, do not apply to this paragraph with respect to taxable years
7 beginning after December 31, 1995, and before January 1, 1997, except that
8 changes to the Internal Revenue Code made by P.L. 104-188, excluding sections
9 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
10 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554, excluding sections
11 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and
12 406 of P.L. 107-147, ~~and P.L. 107-181, and P.L. 108-121,~~ and changes that indirectly
13 affect the provisions applicable to this subchapter made by P.L. 104-188, excluding
14 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
15 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-554,
16 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147,
17 excluding sections 101 and 406 of P.L. 107-147, ~~and P.L. 107-181, and P.L. 108-121,~~
18 apply for Wisconsin purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

19 **SECTION 17. 71.22 (4m) (j)** of the statutes, as affected by 2003 Wisconsin Act
20 33, is amended to read:

21 71.22 (4m) (j) For taxable years that begin after December 31, 1996, and before
22 January 1, 1998, "Internal Revenue Code", for corporations that are subject to a tax
23 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
24 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and

BILL**SECTION 17**

1 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
2 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188
3 and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L.
4 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
5 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
6 101 and 406 of P.L. 107-147, ~~and P.L. 107-181,~~ and P.L. 108-121, and as indirectly
7 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
8 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
9 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
10 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
11 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
12 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L.
13 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L.
14 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
15 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147,
16 excluding sections 101 and 406 of P.L. 107-147, ~~and P.L. 107-181,~~ and P.L. 108-121.

17 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
18 federal purposes. Amendments to the Internal Revenue Code enacted after
19 December 31, 1996, do not apply to this paragraph with respect to taxable years
20 beginning after December 31, 1996, and before January 1, 1998, except that
21 changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34, P.L.
22 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of
23 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
24 107-147, excluding sections 101 and 406 of P.L. 107-147, ~~and P.L. 107-181,~~ and P.L.
25 108-121, and changes that indirectly affect provisions applicable to this subchapter

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1 made by P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
2 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
3 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and
4 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and P.L. 108-121, apply for Wisconsin
5 purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

6 **SECTION 18. 71.22 (4m) (k)** of the statutes, as affected by 2003 Wisconsin Act
7 33, is amended to read:

8 71.22 (4m) (k) For taxable years that begin after December 31, 1997, and
9 before January 1, 1999, "Internal Revenue Code", for corporations that are subject
10 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
11 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
12 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
13 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
14 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36,
15 P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
16 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding
17 sections 101 and 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and P.L. 108-121, and as
18 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
19 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
20 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
21 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
22 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
23 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
24 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.

BILL**SECTION 18**

1 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,
2 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
3 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
4 107-147, ~~and~~ P.L. 107-181, and P.L. 108-121. The Internal Revenue Code applies
5 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
6 Internal Revenue Code enacted after December 31, 1997, do not apply to this
7 paragraph with respect to taxable years beginning after December 31, 1997, and
8 before January 1, 1999, except that changes to the Internal Revenue Code made by
9 P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,
10 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
11 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
12 107-147, ~~and~~ P.L. 107-181, and P.L. 108-121, and changes that indirectly affect the
13 provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.
14 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of
15 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
16 107-147, excluding sections 101 and 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and P.L.
17 108-121, apply for Wisconsin purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

18 **SECTION 19.** 71.22 (4m) (L) of the statutes, as affected by 2003 Wisconsin Act
19 33, is amended to read:

20 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and
21 before January 1, 2000, "Internal Revenue Code", for corporations that are subject
22 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
23 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
24 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

BILL

1 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
2 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
3 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
4 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
5 107-147, P.L. 107-181, ~~and~~ P.L. 107-276, and P.L. 108-121, and as indirectly
6 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
7 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
8 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
9 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
10 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
11 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
12 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
13 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
14 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
15 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
16 107-147, P.L. 107-181, ~~and~~ P.L. 107-276, and P.L. 108-121. The Internal Revenue
17 Code applies for Wisconsin purposes at the same time as for federal purposes.
18 Amendments to the Internal Revenue Code enacted after December 31, 1998, do not
19 apply to this paragraph with respect to taxable years beginning after
20 December 31, 1998, and before January 1, 2000, except that changes to the Internal
21 Revenue Code made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
22 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
23 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
24 107-147, P.L. 107-181, ~~and~~ P.L. 107-276, and P.L. 108-121, and changes that
25 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36,

BILL**SECTION 19**

1 P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
2 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
3 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L.
4 107-276, and P.L. 108-121, apply for Wisconsin purposes at the same time as for
5 federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

6 **SECTION 20.** 71.22 (4m) (m) of the statutes, as affected by 2003 Wisconsin Act
7 33, is amended to read:

8 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
9 before January 1, 2003, "Internal Revenue Code", for corporations that are subject
10 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
11 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
12 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
13 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
14 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
15 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
16 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and
17 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, and
18 P.L. 108-121, and as indirectly affected in the provisions applicable to this
19 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
20 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
21 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
22 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
23 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
24 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.

BILL

1 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
2 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
3 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
4 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147,
5 P.L. 107-181, P.L. 107-210, P.L. 107-276, ~~and P.L. 107-358, and P.L. 108-121~~. The
6 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
7 purposes. Amendments to the Internal Revenue Code enacted after December 31,
8 1999, do not apply to this paragraph with respect to taxable years beginning after
9 December 31, 1999, and before January 1, 2003, except that changes to the Internal
10 Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165
11 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
12 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of
13 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, ~~and P.L. 107-358, and P.L.~~
14 ~~108-121~~, and changes that indirectly affect the provisions applicable to this
15 subchapter made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
16 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
17 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of
18 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, ~~and P.L. 107-358, and P.L.~~
19 ~~108-121~~, apply for Wisconsin purposes at the same time as for federal purposes.

History: 1987 a. 312; 1987 a. 411 ss. 14, 19, 109, 112; 1989 a. 31, 336; 1991 a. 39, 269; 1993 a. 16, 112, 437; 1995 a. 27, 380, 428; 1997 a. 27, 37, 237, 252, 299; 1999 a. 9, 194; 2001 a. 16, 109; 2003 a. 33.

20 **SECTION 21.** 71.22 (4m) (n) of the statutes, as created by 2003 Wisconsin Act
21 33, is amended to read:

22 71.22 (4m) (n) For taxable years that begin after December 31, 2002, "Internal
23 Revenue Code," for corporations that are subject to a tax on unrelated business
24 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended

BILL**SECTION 21**

1 to December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102-227, sections
2 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
3 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and
4 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and section 101 of P.L.
5 107-147, and as amended by P.L. 108-121, and as indirectly affected in the
6 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
7 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
8 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
9 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
10 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
11 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
12 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
13 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
14 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
15 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section 101
16 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, and P.L.
17 108-121. The Internal Revenue Code applies for Wisconsin purposes at the same
18 time as for federal purposes. Amendments to the Internal Revenue Code enacted
19 after December 31, 2002, do not apply to this paragraph with respect to taxable years
20 beginning after December 31, 2002, except that changes to the Internal Revenue
21 Code made by P.L. 108-121 and changes that indirectly affect the provisions
22 applicable to this subchapter made by P.L. 108-121 apply for Wisconsin purposes at
23 the same time as for federal purposes.

BILL

1 **SECTION 22.** 71.26 (2) (b) 10. of the statutes, as affected by 2003 Wisconsin Act
2 33, is amended to read:

3 71.26 (2) (b) 10. For taxable years that begin after December 31, 1994, and
4 before January 1, 1996, for a corporation, conduit or common law trust which
5 qualifies as a regulated investment company, real estate mortgage investment
6 conduit or real estate investment trust under the Internal Revenue Code as amended
7 to December 31, 1994, excluding sections 103, 104, and 110 of P.L. 102-227 and
8 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and as
9 amended by P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605
10 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206, P.L. 105-277,
11 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L.
12 107-147, excluding sections 101 and 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and P.L.
13 108-121, and as indirectly affected in the provisions applicable to this subchapter
14 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
15 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
16 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
17 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
18 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605 of
19 P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206, P.L. 105-277,
20 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L.
21 107-147, excluding sections 101 and 406 of P.L. 107-147, ~~and~~ P.L. 107-181, and P.L.
22 108-121, "net income" means the federal regulated investment company taxable
23 income, federal real estate mortgage investment conduit taxable income or federal
24 real estate investment trust taxable income of the corporation, conduit or trust as
25 determined under the Internal Revenue Code as amended to December 31, 1994,