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1 62.15 (1) (c) If a council enacts an ordinance or adopts a resolution that
2 authorizes preferences or set-asides to minority businesses in the awarding of a
3 public work contract under par. (a), the ordinance or resolution shall require that the
4 minority business be certified by the department of commerce under s. 560.036 (2).

C

5 SECTION 1530. 66.0114 (1) (bm) of the statutes is amended to read:

6 66.0114 (1) (bm) The official receiving the penalties shall remit all moneys
7 collected to the treasurer of the city, village, town sanitary district, or public inland
8 lake protection and rehabilitation district in whose behalf the sum was paid, except
9 that all jail assessments shall be remitted to the county treasurer, within 20 days
10 after its receipt by the official. If timely remittance is not made, the treasurer may
11 collect the payment of the officer by action, in the name of the office, and upon the
12 official bond of the officer, with interest at the rate of 12% per year from the date on
13 which it was due. In the case of the penalty assessment imposed by s. 757.05, the
14 crime laboratories and drug law enforcement assessment imposed by s. 165.755, the
15 driver improvement surcharge imposed by s. 346.655 (1), the truck driver education
16 assessment imposed by s. 349.04, any applicable consumer protection assessment
17 imposed by s. 100.261, and any applicable domestic abuse assessment imposed by s.
18 973.055 (1), the treasurer of the city, village, town sanitary district, or public inland
19 lake protection and rehabilitation district shall remit to the ~~state treasurer~~ secretary
20 of administration the amount required by law to be paid on the actions entered
21 during the preceding month on or before the first day of the next succeeding month.
22 The governing body of the city, village, town sanitary district, or public inland lake
23 protection and rehabilitation district shall by ordinance designate the official to
24 receive the penalties and the terms under which the official qualifies.

25 SECTION 1531. 66.0114 (3) (c) of the statutes is amended to read:

1 66.0114 (3) (c) The entire amount in excess of \$150 of any forfeiture imposed
2 for the violation of any traffic regulation in conformity with ch. 348 shall be
3 transmitted to the county treasurer if the violation occurred on an interstate
4 highway, a state trunk highway, or a highway over which the local highway authority
5 does not have primary maintenance responsibility. The county treasurer shall then
6 make payment to the ~~state treasurer~~ secretary of administration as provided in s.
7 59.25 (3) (L).

8 **SECTION 1531m.** 66.0306 of the statutes is created to read:

9 **66.0306 Local revenue sharing board; Indian gaming compacts. (1)**

10 DEFINITIONS. In this section:

11 (a) “Board” means a local revenue sharing board created under sub. (2).

12 (b) “Compact” means an Indian gaming compact entered into under s. 14.035.

13 (c) “Facility” means a facility that provides Class III gaming, as defined in 25
14 USC 2703 (8).

15 (d) “Political subdivision” means a city, village, town, or county.

16 (e) “Public safety entities” means all of the following departments, agencies,
17 or subunits of a political subdivision that are obligated to provide services to a
18 particular facility:

19 1. A fire department.

20 2. An emergency medical services department, whose personnel include an
21 emergency medical technician licensed under s. 146.50, a first responder certified
22 under s. 146.50 (8), or other personnel who operate or staff an ambulance or
23 authorized emergency vehicle.

24 3. A governmental unit of one or more persons employed full time by a political
25 subdivision for the purpose of preventing and detecting crime and enforcing state

1 laws or local ordinances, employees of which unit are authorized to make arrests for
2 crimes while acting within the scope of their authority.

3 (2) CREATION, MEMBERSHIP, AND POWERS OF A LOCAL REVENUE SHARING BOARD. (a)

4 *Creation.* 1. A board shall be created by the city, village, or town, and by the county,
5 in which a facility is located. The governing bodies of the political subdivisions shall
6 enact an ordinance creating the board and the members of the board shall be
7 appointed under par. (b). Each member of the board shall serve at the pleasure of
8 the governing body or group that appoints the individual, except that if the members
9 appointed under par. (b) 1., 2., and 3. act under par. (b) 5. the term of the member
10 appointed under par. (b) 4. shall end upon the selection of a new member under that
11 subdivision.

12 2. All political subdivisions whose public safety entities are obligated to provide
13 services to a particular facility shall establish a group that is made up of the highest
14 ranking member of each public safety entity. Such a group shall appoint one member
15 of the board under par. (b) 3., who shall serve at the pleasure of the group.

16 (b) *Membership.* 1. The governing body of the city, village, or town in which
17 the facility is located shall appoint one member of the board.

18 2. The county board of the county in which the facility is located shall appoint
19 one member of the board.

20 3. The members of the group described under par. (a) 2. shall appoint one
21 member of the board.

22 4. The members appointed under subds. 1., 2., and 3. shall select the political
23 subdivision that is most impacted by the facility, other than a political subdivision
24 specified under subd. 1. or 2., and the governing body of that political subdivision
25 shall appoint one member of the board.

1 5. Not more than once every 2 years, a majority of the members appointed
2 under subds. 1. to 3. may select a different political subdivision under subd. 4. and
3 the governing body of that political subdivision shall appoint one member under
4 subd. 4.

5 (c) *Responsibilities, meetings, compensation.* 1. The board shall select from
6 among its members a president, vice president, and secretary–treasurer. Meetings
7 of the board may be called by the president or by any other member of the board, and
8 shall be held in a building in which the governing body of a political subdivision holds
9 its meetings.

10 2. A member of the board may not receive any compensation for serving on the
11 board, but shall be reimbursed by the political subdivision that appoints or confirms
12 the member for any actual and necessary expenses that he or she incurs relating to
13 service on the board. The reimbursement of the member appointed under par. (b) 3.
14 shall be apportioned among the political subdivisions described under par. (a) 2.

15 3. The board shall establish an account at a financial institution, as defined in
16 s. 69.30 (1) (b), and shall deposit into the account any revenues received under sub.
17 (3).

18 4. All 4 members appointed under par. (b) constitute a quorum, and a majority
19 of a quorum may act in any matter within the jurisdiction of the board.

20 5. Annually, the board shall determine the costs incurred by each political
21 subdivision that provides services to a facility, based on the method determined
22 under par. (d) 2. The total amount of these costs may be certified to the department
23 of administration.

1 (d) *Cooperation agreement.* The governing bodies of each political subdivision
2 that is represented on the board shall enter into an intergovernmental cooperation
3 agreement under s. 66.0301 that addresses at least all of the following:

4 1. The public safety entities, including police, fire, and rescue services, that are
5 to receive payments under sub. (4) (a), and the apportionment formula among the
6 political subdivisions.

7 2. A method to determine the costs incurred by each political subdivision as a
8 result of the development of the facility, for the purpose of apportioning any
9 payments that are made under sub. (4) (a).

10 3. The apportionment formula among the political subdivisions for any
11 payments that are made under sub. (4) (c).

12 4. A mechanism to provide any supplies that are needed by the board.

13 **(3) RECEIPT OF GAMING REVENUES.** (a) If a compact requires payments to a
14 political subdivision, such payments shall be sent to the board.

15 (b) If a compact does not require payments to a political subdivision, the
16 department of administration shall pay annually to the board, from the
17 appropriation under s. 20.505 (8) (k), the amount certified under sub. (2) (c) 5.

18 (c) If a compact requires payments to a political subdivision and such payments
19 are less than the amount certified under sub. (2) (c) 5., the department of
20 administration shall pay annually to the board, from the appropriation under s.
21 20.505 (8) (k), an amount equal to the difference between the amount certified under
22 sub. (2) (c) 5. and the amount that is paid to the political subdivision under the
23 compact.

1 (4) DISBURSEMENT OF GAMING REVENUES. Annually, from the amounts deposited
2 into the account under sub. (2) (c) 3., the board shall make the following
3 disbursements, in the following order:

4 (a) To public safety entities, based on costs incurred, and based on the
5 apportionment formula described under sub. (2) (d) 1.

6 (b) To each political subdivision that is represented on the board by a person
7 appointed under sub. (2) (b) 1., 2., and 4., an amount equal to the amount that the
8 political subdivision would have received, in the year to which the payment relates,
9 in property taxes on the facility if the facility had been subject to property taxes.

10 (c) To each political subdivision that is represented on the board by a person
11 appointed under sub. (2) (b) 1., 2., and 4., any funds that remain in the account after
12 making the payments under pars. (a) and (b), based on the apportionment formula
13 described under sub. (2) (d) 3.

14 (5) DISSOLUTION. If a facility ceases operation, after the facility makes its last
15 payment to the account under sub. (2) (c) 3. the board shall distribute the amount in
16 the account as provided in sub. (4). After the board distributes all funds in the
17 account, the board is dissolved.

18 (6) APPLICABILITY. This section does not apply to 1st class cities or to counties
19 with a population of at least 500,000.

20 **SECTION 1532.** 66.0517 (3) (b) 1. of the statutes is amended to read:

21 66.0517 (3) (b) 1. Except as provided in sub. (2) (b), a weed commissioner shall
22 receive compensation for the destruction of noxious weeds as determined by the town
23 board, village board, or city council upon presenting to the proper treasurer the
24 account for noxious weed destruction, verified by oath and approved by the
25 appointing officer. The account shall specify by separate items the amount

1 chargeable to each piece of land, describing the land, and shall, after being paid by
2 the treasurer, be filed with the town, village, or city clerk. The clerk shall enter the
3 amount chargeable to each tract of land in the next tax roll in a column headed “For
4 the Destruction of Weeds”, as a tax on the lands upon which the weeds were
5 destroyed. The tax shall be collected under ch. 74, except in case of lands which are
6 exempt from taxation, railroad lands, or other lands for which taxes are not collected
7 under ch. 74. A delinquent tax may be collected as is a delinquent real property tax
8 under chs. 74 and 75 or as is a delinquent personal property tax under ch. 74. In case
9 of railroad lands or other lands for which taxes are not collected under ch. 74, the
10 amount chargeable against these lands shall be certified by the town, village, or city
11 clerk to the ~~state treasurer~~ secretary of administration who shall add the amount
12 designated to the sum due from the company owning, occupying, or controlling the
13 lands specified. The ~~state treasurer~~ secretary of administration shall collect the
14 amount chargeable as prescribed in subch. I of ch. 76 and return the amount collected
15 to the town, city, or village from which the certification was received.

16 **SECTION 1532m.** 66.0602 of the statutes is created to read:

17 **66.0602 Local levy limits.** (1) DEFINITIONS. In this section:

18 (a) “Debt service” includes debt service on debt issued or reissued to fund or
19 refund outstanding municipal or county obligations, interest on outstanding
20 municipal or county obligations, and related issuance costs and redemption
21 premiums.

22 (b) “Political subdivision” means a city, village, town, or county.

23 (c) “Valuation factor” means a percentage equal to the percentage change in the
24 political subdivision’s January 1 equalized value due to new construction less

1 improvements removed between the year before the previous year and the previous
2 year, but not less than zero.

3 (2) LEVY LIMIT. Except as provided in subs. (3), (4), and (5), no political
4 subdivision may increase its levy in any year by a percentage that exceeds the
5 political subdivision's valuation factor.

6 (3) EXCEPTIONS. (a) If a political subdivision transfers to another governmental
7 unit responsibility for providing any service that the political subdivision provided
8 in the preceding year, the levy increase limit otherwise applicable under this section
9 to the political subdivision in the current year is decreased to reflect the cost that the
10 political subdivision would have incurred to provide that service, as determined by
11 the department of revenue.

12 (b) If a political subdivision increases the services that it provides by adding
13 responsibility for providing a service transferred to it from another governmental
14 unit that provided the service in the preceding year, the levy increase limit otherwise
15 applicable under this section to the political subdivision in the current year is
16 increased to reflect the cost of that service, as determined by the department of
17 revenue.

18 (c) Except as provided in par. (e), if a city or village annexes territory from a
19 town, the city's or village's levy increase limit otherwise applicable under this section
20 is increased in the current year by an amount equal to the town levy on the annexed
21 territory in the preceding year and the levy increase limit otherwise applicable under
22 this section in the current year for the town from which the territory is annexed is
23 decreased by that same amount, as determined by the department of revenue.

24 (d) If the amount of debt service for a political subdivision in the preceding year
25 is less than the amount of debt service needed in the current year, as a result of the

1 political subdivision adopting a resolution before July 1, 2003, authorizing the
 2 issuance of debt, the levy increase limit otherwise applicable under this section to the
 3 political subdivision in the current year is increased by the difference between these
 4 two amounts, as determined by the department of revenue.

5 (e) The limit otherwise applicable under this section does not apply to the
 6 amount that a county levies in that year for a county children with disabilities
 7 education board.

8 (f) If a city or village, which has been providing services for a fee to a town for
 9 at least 10 years, annexes territory from that town, the city's or village's levy increase
 10 limit otherwise applicable under this section is increased in the current year by an
 11 amount equal to the city's or village's mill rate applied to the current assessed value
 12 of the annexed territory and the levy increase limit otherwise applicable under this
 13 section in the current year for the town from which the territory is annexed is
 14 decreased by the town's mill rate applied to the assessed value of the annexed
 15 territory as of the last year that the territory was subject to taxation by the town, as
 16 determined by the department of revenue.

17 (4) REFERENDUM EXCEPTION. (a) A political subdivision may exceed the levy
 18 increase limit under sub. (2) if its governing body adopts a resolution to that effect
 19 and if the resolution is approved in a referendum. The resolution shall specify the
 20 proposed amount of increase in the levy beyond the amount that is allowed under
 21 sub. (2). With regard to a referendum relating to the 2003 or 2005 levy, the political
 22 subdivision may call a special referendum for the purpose of submitting the
 23 resolution to the electors of the political subdivision for approval or rejection. With
 24 regard to a referendum relating to the 2004 levy, the referendum shall be held at the
 25 next succeeding spring primary or election or September primary or general election.

Step 3

Step 4

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1 (b) The clerk of the political subdivision shall publish type A, B, C, D, and E
2 notices of the referendum under s. 10.01 (2). Section 5.01 (1) applies in the event of
3 failure to comply with the notice requirements of this paragraph.

4 (c) The referendum shall be held in accordance with chs. 5 to 12. The political
5 subdivision shall provide the election officials with all necessary election supplies.

6 The form of the ballot shall correspond substantially with the standard form for
7 referendum ballots prescribed by the elections board under ss. 5.64 (2) and 7.08 (1)

8 (a). The question shall be submitted as follows: “Under state law, the increase in the
9 levy of the (name of political subdivision) for the tax to be imposed for the next
10 fiscal year, (year), is limited to%, which results in a levy of \$.... Shall the
11 (name of political subdivision) be allowed to exceed this limit and increase the levy
12 for the next fiscal year, (year), by a total of%, which results in a levy of \$....?”.

13 (d) Within 14 days after the referendum, the clerk of the political subdivision
14 shall certify the results of the referendum to the department of revenue. The levy
15 increase limit otherwise applicable to the political subdivision under sub. (2) is
16 increased in the next fiscal year by the percentage approved by a majority of those
17 voting on the question.

18 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than 2,000 may
19 exceed the levy increase limit otherwise applicable under this section to the town if
20 the annual town meeting adopts a resolution to that effect. The limit otherwise
21 applicable to the town under sub. (2) is increased in the next fiscal year by the
22 percentage approved by a majority of those voting on the question. Within 14 days
23 after the adoption of the resolution, the town clerk shall certify the results of the vote
24 to the department of revenue.

this

1 (6) SUNSET. This section does not apply beginning 3 years after the effective
2 date of the subsection [revisor inserts date].

3 SECTION 1532p. 66.0628 of the statutes is created to read:

4 **66.0628 Fees imposed by a political subdivision.** (1) In this section,
5 “political subdivision” means a city, village, town, or county.

6 (2) Any fee that is imposed by a political subdivision shall bear a reasonable
7 relationship to the service for which the fee is imposed.

8 (3) With regard to a fee that is first imposed, or an existing fee that is increased,
9 on or after the effective date of this subsection [revisor inserts date], a political
10 subdivision shall issue written findings that demonstrate that the fee meets the
11 standard in sub. (2).

12 SECTION 1533b. 66.0901 (6) of the statutes is amended to read:

13 66.0901 (6) SEPARATION OF CONTRACTS; CLASSIFICATION OF CONTRACTORS. In public
14 contracts for the construction, repair, remodeling, or improvement of a public
15 building or structure, other than highway structures and facilities, a municipality
16 may bid projects based on a single or multiple division of the work. Public contracts
17 shall be awarded according to the division of work selected for bidding. The
18 municipality may set out in any public contract reasonable and lawful conditions as
19 to the hours of labor, wages, residence, character, and classification of workers to be
20 employed by any contractor, classify contractors as to their financial responsibility,
21 competency, and ability to perform work, and set up a classified list of contractors.
22 The municipality may reject the bid of any person, if the person has not been
23 classified for the kind or amount of work in the bid. If one of the conditions a
24 municipality imposes under a contract that is let under this section authorizes
25 preferences or set-asides to minority businesses in the awarding of a contract under

1 this section, the condition shall require that the minority business be certified by the
2 department of commerce under s. 560.036 (2).

3 **SECTION 1533d.** 66.1001 (4) (b) 4. of the statutes is amended to read:

4 66.1001 (4) (b) 4. After September 1, ~~2003~~ 2005, the department of
5 administration.

6 **SECTION 1534.** 69.14 (1) (cm) of the statutes is amended to read:

7 69.14 (1) (cm) *Information concerning paternity.* For a birth which occurs en
8 route to or at a hospital, the filing party shall give the mother a copy of the pamphlet
9 under s. 69.03 (14). If the child's parents are not married at the time of the child's
10 birth, the filing party shall give the mother a copy of the form prescribed by the state
11 registrar under s. 69.15 (3) (b) 3. The filing party shall ensure that trained,
12 designated hospital staff provide to the child's available parents oral information or
13 an audio or video presentation and written information about the form and the
14 significance and benefits of, and alternatives to, establishing paternity, before the
15 parents sign the form. The filing party shall also provide an opportunity to complete
16 the form and have the form notarized in the hospital. If the mother provides a
17 completed form to the filing party while she is a patient in the hospital and within
18 5 days after the birth, the filing party shall send the form directly to the state
19 registrar. ~~From the appropriation under s. 20.445 (3) (dz), the~~ The department of
20 workforce development shall pay the filing party a financial incentive for correctly
21 filing a form within 60 days after the child's birth.

22 **SECTION 1535.** 69.22 (1) (c) of the statutes is amended to read:

23 69.22 (1) (c) Twelve dollars for issuing an uncertified copy of a birth certificate
24 or a certified copy of a birth certificate, \$7 of which shall be forwarded to the state
25 ~~treasurer~~ secretary of administration as provided in sub. (1m) and credited to the

1 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional
2 certified or uncertified copy of the same birth certificate issued at the same time.

3 **SECTION 1536.** 69.22 (1m) of the statutes is amended to read:

4 69.22 (1m) The state registrar and any local registrar acting under this
5 subchapter shall, for each copy of a birth certificate for which a fee under sub. (1) (c)
6 is charged that is issued during a calendar quarter, forward to the ~~state treasurer~~
7 secretary of administration for deposit in the appropriations under s. 20.433 (1) (g)
8 and (h) the amounts specified in sub. (1) (c) by the 15th day of the first month
9 following the end of the calendar quarter.

10 **SECTION 1536b.** 70.05 (5) (a) 1m. of the statutes is amended to read:

11 70.05 (5) (a) 1m. “Class of property” means residential under s. 70.32 (2) (a) 1.;
12 commercial under s. 70.32 (2) (a) 2.; personal property; ~~or the sum of swamp or waste~~
13 undeveloped under s. 70.32 (2) (a) 5.; agricultural forest under s. 70.32 (2) (a) 5m.;
14 productive forest land under s. 70.32 (2) (a) 6. ~~and; or~~ other under s. 70.32 (2) (a) 7.

15 **SECTION 1536bm.** 70.114 (1) (b) of the statutes is renumbered 70.114 (1) (b) 1.
16 and amended to read:

17 70.114 (1) (b) 1. ~~“Estimated value”, For land purchased before the effective date~~
18 of this subdivision ... [revisor inserts date], “estimated value,” for the year during
19 which land is purchased, means the purchase price and, for later years, means the
20 value that was used for calculating the aid payment under this section for the prior
21 year increased or decreased to reflect the annual percentage change in the equalized
22 valuation of all property, excluding improvements, in the taxation district, as
23 determined by comparing the most recent determination of equalized valuation
24 under s. 70.57 for that property to the next preceding determination of equalized
25 valuation under s. 70.57 for that property.

1 **SECTION 1536c.** 70.114 (1) (b) 2. of the statutes is created to read:

2 70.114 (1) (b) 2. For land purchased on or after the effective date of this
3 subdivision ... [revisor inserts date], “estimated value,” for the year during which
4 land is purchased, means the lesser of the purchase price or the most recent
5 determination of the land’s equalized valuation under s. 70.57, except that, if the
6 land was exempt from taxation in the year prior to the year during which the
7 department purchased the land, “estimated value,” for the year during which the
8 land is purchased, means the lesser of the purchase price, the most recent
9 determination of the land’s equalized valuation under s. 70.57, or an amount that
10 would result in a payment under sub. (4) that is equal to \$1 per acre. “Estimated
11 value,” for later years, means the value that was used for calculating the aid payment
12 under this section for the prior year increased or decreased to reflect the annual
13 percentage change in the equalized valuation of all property, excluding
14 improvements, in the taxation district, as determined by comparing the most recent
15 determination of equalized valuation under s. 70.57 for that property to the next
16 preceding determination of equalized valuation under s. 70.57 for that property.

17 **SECTION 1536d.** 70.32 (2) (a) (intro.) of the statutes is amended to read:

18 70.32 (2) (a) (intro.) The assessor shall segregate into the following classes on
19 the basis of use and set down separately in proper columns the values of the land,
20 exclusive of improvements, and, except for subds. 5., 5m., and 6., the improvements
21 in each class:

22 **SECTION 1536e.** 70.32 (2) (a) 5. of the statutes is repealed and recreated to read:

23 70.32 (2) (a) 5. Undeveloped.

24 **SECTION 1536f.** 70.32 (2) (a) 5m. of the statutes is created to read:

25 70.32 (2) (a) 5m. Agricultural forest.

1 **SECTION 1536g.** 70.32 (2) (c) 1. of the statutes is renumbered 70.32 (2) (c) 1g.

2 **SECTION 1536h.** 70.32 (2) (c) 1d. of the statutes is created to read:

3 70.32 (2) (c) 1d. “Agricultural forest land” means land that is producing or is
4 capable of producing commercial forest products and is included on a parcel that has
5 been classified in part as agricultural land under this subsection or is contiguous to
6 a parcel that has been classified in whole or in part as agricultural land under this
7 subsection, if the contiguous parcel is owned by the same person that owns the land
8 that is producing or is capable of producing commercial forest products. In this
9 subdivision, “contiguous” includes separated only by a road.

10 **SECTION 1536i.** 70.32 (2) (c) 4. of the statutes is amended to read:

11 70.32 (2) (c) 4. “~~Swampland or wasteland~~” “Undeveloped land” means bog,
12 marsh, lowland brush, uncultivated land zoned as shoreland under s. 59.692 and
13 shown as a wetland on a final map under s. 23.32 or other nonproductive lands not
14 otherwise classified under this subsection.

15 **SECTION 1536m.** 70.32 (2r) (d) of the statutes is created to read:

16 70.32 (2r) (d) Any modification by the department of revenue to the procedures
17 used to implement the valuation method as described under par. (c) shall be approved
18 as rules under subchapter II of ch. 227.

19 **SECTION 1536p.** 70.32 (4) of the statutes is created to read:

20 70.32 (4) Beginning with the assessments as of January 1, 2004, agricultural
21 forest land shall be assessed at 50% of its full value, as determined under sub. (1),
22 and undeveloped land shall be assessed at 50% of its full value, as determined under
23 sub. (1).

24 **SECTION 1539.** 70.385 of the statutes is amended to read:

1 **70.385 Collection of the tax.** All taxes as evidenced by the report under s.
2 70.38 (1) are due and payable to the department on or before June 15, and shall be
3 deposited by the department with the ~~state treasurer~~ secretary of administration.

4 **SECTION 1541.** 70.39 (4) (b) of the statutes is amended to read:

5 70.39 (4) (b) The clerk of circuit court shall enter the warrant as a delinquent
6 income or franchise tax warrant as required under s. 806.11. The clerk of circuit
7 court shall accept, file, and enter the warrant without prepayment of any fee, but
8 shall submit a statement of the proper fees within 30 days to the department of
9 revenue. ~~The fees shall be paid by the state treasurer upon~~ Upon audit by the
10 department of administration on the certificate of the secretary of revenue, the
11 secretary of administration shall pay the fees and the fees shall be charged to the
12 proper appropriation for the department of revenue.

13 **SECTION 1545b.** 70.57 (2) of the statutes is renumbered 70.57 (2) (a).

14 **SECTION 1545c.** 70.57 (2) (b) of the statutes is created to read:

15 70.57 (2) (b) If a court makes a final redetermination on the assessment of
16 telephone company property subject to taxation under s. 70.112 (4) and subch. IV of
17 ch. 76 that is lower than the previous assessment, the department of revenue shall
18 recertify the equalized value of the school district in which such property is located.

19 **SECTION 1545d.** 70.57 (3) of the statutes is renumbered 70.57 (3) (a).

20 **SECTION 1545e.** 70.57 (3) (b) of the statutes is created to read:

21 70.57 (3) (b) In determining the value under sub. (1) of agricultural forest land,
22 as defined in s. 70.32 (2) (c) 1d., and undeveloped land, as defined in s. 70.32 (2) (c)
23 4., the department shall fulfill the requirements under s. 70.32 (4).

24 **SECTION 1558.** 70.99 (3) (a) of the statutes is amended to read:

1 70.99 (3) (a) ~~The state department of employment relations~~ office of state
2 human resources management shall recommend a reasonable salary range for the
3 county assessor for each county based upon pay for comparable work or
4 qualifications in that county. If, by contractual agreement under s. 66.0301, 2 or
5 more counties join to employ one county assessor with the approval of the secretary
6 of revenue, ~~the department of employment relations~~ office of state human resources
7 management shall recommend a reasonable salary range for the county assessor
8 under the agreement. The department of revenue shall assist the county in
9 establishing the budget for the county assessor's offices, including the number of
10 personnel and their qualifications, based on the anticipated workload.

11 **SECTION 1580cd.** 70.995 (14) of the statutes is created to read:

12 70.995 (14) Beginning with the property tax assessments as of January 1,
13 2003, the department of revenue shall annually impose on each municipality in
14 which manufacturing property is located a fee in an amount that is equal to the
15 equalized value of the manufacturing property located in the municipality
16 multiplied by a rate that is determined annually by the department so that the total
17 amount collected under this subsection is sufficient to pay for 50% of the budgeted
18 costs to the department in the current state fiscal year associated with the
19 assessment of manufacturing property under this section. Each municipality that
20 is assessed a fee under this subsection shall collect the amount of the fee as a special
21 charge against the taxable property located in the municipality, except that no
22 municipality may apply the special charge disproportionately to owners of
23 manufacturing property relative to owners of other property.

24 **SECTION 1580da.** 71.01 (6) (i) of the statutes is repealed.

25 **SECTION 1580db.** 71.01 (6) (j) of the statutes is amended to read:

1 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
2 January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear
3 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
4 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
5 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
6 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–117, P.L. 104–188,
7 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
8 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding
9 sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections
10 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected by P.L.
11 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
12 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections
13 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
14 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
15 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
16 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
17 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding
18 sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections
19 101 and 406 of P.L. 107–147, and P.L. 107–181. The Internal Revenue Code applies
20 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
21 federal Internal Revenue Code enacted after December 31, 1994, do not apply to this
22 paragraph with respect to taxable years beginning after December 31, 1994, and
23 before January 1, 1996, except that changes to the Internal Revenue Code made by
24 P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1202, 1204, 1311, and
25 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L.

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

10 **SECTION 1580dc.** 71.01 (6) (k) of the statutes is amended to read:

11 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before
12 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear
13 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
14 Internal Revenue Code as amended to December 31, 1995, excluding sections 103,
15 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
16 13203 (d) of P.L. 103–66, and as amended by P.L. 104–117, P.L. 104–188, excluding
17 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
18 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554,
19 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,
20 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly
21 affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L.
22 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227,
23 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
24 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
25 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L.

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

20 **SECTION 1580dd.** 71.01 (6) (L) of the statutes is amended to read:

21 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before
22 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear
23 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
24 Internal Revenue Code as amended to December 31, 1996, excluding sections 103,
25 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

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

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

5 **SECTION 1580de.** 71.01 (6) (m) of the statutes is amended to read:

6 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
7 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear
8 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
9 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
10 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
11 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
12 104–188, and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36,
13 P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
14 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding
15 sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected by
16 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,
17 P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding
18 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
19 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
20 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
21 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
22 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
23 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of
24 P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134,
25 P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181. The

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

15 **SECTION 1580df.** 71.01 (6) (n) of the statutes is amended to read:

16 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
17 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
18 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
19 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
20 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
21 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104–188, and as amended by P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,
23 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section
24 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.
25 107–147, P.L. 107–181, and P.L. 107–276, and as indirectly affected by P.L. 99–514,

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

25 **SECTION 1580dg.** 71.01 (6) (o) of the statutes is amended to read:

1 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
2 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear
3 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
4 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
5 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
6 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104–188, and as amended by P.L. 106–230, P.L. 106–554, excluding sections 162 and
8 165 of P.L. 106–554 and, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
9 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
10 101 and 406 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and P.L.
11 107–358, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
12 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L.
13 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
14 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
15 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
16 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
17 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
18 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.
19 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
20 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116,
21 P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L.
22 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358. The Internal Revenue Code
23 applies for Wisconsin purposes at the same time as for federal purposes.
24 Amendments to the federal Internal Revenue Code enacted after December 31, 1999,
25 do not apply to this paragraph with respect to taxable years beginning after

1 December 31, 1999, and before January 1, 2003, except that changes to the Internal
2 Revenue Code made by P.L. 106–230, P.L. 106–554, excluding sections 162 and 165
3 of P.L. 106–554, and P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16,
4 P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and
5 406 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358, and
6 changes that indirectly affect the provisions applicable to this subchapter made by
7 P.L. 106–230, P.L. 106–554 and, P.L. 107–15, P.L. 107–16, excluding section 431 of
8 P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding
9 sections 101 and 406 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and
10 P.L. 107–358, apply for Wisconsin purposes at the same time as for federal purposes.

11 **SECTION 1580dh.** 71.01 (6) (p) of the statutes is created to read:

12 71.01 (6) (p) For taxable years that begin after December 31, 2002, for natural
13 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
14 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code
15 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.
16 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
17 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 106–519,
18 sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, and
19 section 101 of P.L. 107–147, and as indirectly affected by P.L. 99–514, P.L. 100–203,
20 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280,
21 P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
22 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
23 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
24 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202
25 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.

1 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
2 106–170, P.L. 106–230, 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 section 101 of P.L. 107–147, P.L.
5 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358. The Internal Revenue Code
6 applies for Wisconsin purposes at the same time as for federal purposes.
7 Amendments to the federal Internal Revenue Code enacted after December 31, 2002,
8 do not apply to this paragraph with respect to taxable years beginning after
9 December 31, 2002.

10 **SECTION 1580r.** 71.07 (8m) of the statutes is created to read:

11 71.07 (8m) NURSING HOME BED ASSESSMENT CREDIT. (a) *Definitions.* In this
12 subsection:

13 1. “Claimant” means a private pay nursing home resident who files a claim
14 under this subsection.

15 2. “Nursing home” has the meaning given in s. 50.01 (3).

16 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
17 claimant may claim as a credit against the tax imposed under s. 71.02 an amount
18 equal to the monthly assessment fee that is imposed on a nursing home under s.
19 50.14 (2) and that is paid by a claimant for each month in the year to which the claim
20 relates. If the allowable amount of the claim exceeds the income taxes otherwise due
21 on the claimant’s income, the amount of the claim not used as an offset against those
22 taxes shall be certified by the department of revenue to the department of
23 administration for payment to the claimant by check, share draft, or other draft from
24 the appropriation under s. 20.835 (2) (e).

1 (c) *Limitations.* 1. The maximum credit that may be claimed under this
2 subsection by a claimant is \$43 for each month in each year to which the claim
3 relates.

4 2. No credit may be allowed under this subsection unless it is claimed within
5 the time period under s. 71.75 (2).

6 (d) *Administration.* The department may enforce the credit under this
7 subsection and may take any action, conduct any proceeding, and proceed as it is
8 authorized in respect to taxes under this chapter. The income tax provisions in this
9 chapter relating to assessments, refunds, appeals, collection, interest, and penalties
10 apply to the credit under this subsection.

11 **SECTION 1580s.** 71.08 (1) (intro.) of the statutes is amended to read:

12 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
13 couple filing jointly, trust or estate under s. 71.02, not considering the credits under
14 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3m), (3s), (6),
15 (6s), (8m), and (9e), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and
16 (3) and 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m) and (3) and
17 subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the
18 tax under this section, there is imposed on that natural person, married couple filing
19 jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
20 computed as follows:

21 **SECTION 1580w.** 71.10 (4) (i) of the statutes is amended to read:

22 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
23 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
24 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
25

1 71.07 (2fd), nursing home bed assessment credit under s. 71.07 (8m), earned income
2 tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09, and taxes
3 withheld under subch. X.

4 **SECTION 1581.** 71.10 (5) (h) (intro.) of the statutes is amended to read:

5 71.10 (5) (h) *Certification of amounts.* (intro.) Annually, on or before September
6 15, the secretary of revenue shall certify to the department of natural resources, and
7 the department of administration ~~and the state treasurer:~~

8 **SECTION 1582.** 71.10 (5e) (h) (intro.) of the statutes is amended to read:

9 71.10 (5e) (h) *Certification of amounts.* (intro.) Annually, on or before
10 September 15, the secretary of revenue shall certify to the district board under
11 subch. IV of ch. 229, and the department of administration ~~and the state treasurer:~~

12 **SECTION 1582da.** 71.22 (4) (i) of the statutes is repealed.

13 **SECTION 1582db.** 71.22 (4) (j) of the statutes is amended to read:

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

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

24 **SECTION 1582dc.** 71.22 (4) (k) of the statutes is amended to read:

1 71.22 (4) (k) 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, 1995, and before January 1, 1997, means the federal Internal
4 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
5 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
6 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,
7 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,
8 P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
9 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
10 and P.L. 107–181, and as indirectly affected in the provisions applicable to this
11 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2)
12 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008
13 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
14 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
15 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
16 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
17 104–7, P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L.
18 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.
19 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L.
20 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L.
21 107–181. The Internal Revenue Code applies for Wisconsin purposes at the same
22 time as for federal purposes. Amendments to the federal Internal Revenue Code
23 enacted after December 31, 1995, do not apply to this paragraph with respect to
24 taxable years beginning after December 31, 1995, and before January 1, 1997,
25 except that changes to the Internal Revenue Code made by P.L. 104–188, excluding

1 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
2 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554,
3 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,
4 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and changes that
5 indirectly affect the provisions applicable to this subchapter made by P.L. 104–188,
6 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191,
7 P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L.
8 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,
9 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, apply for
10 Wisconsin purposes at the same time as for federal purposes.

11 **SECTION 1582dd.** 71.22 (4) (L) of the statutes is amended to read:

12 71.22 (4) (L) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
13 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
14 December 31, 1996, and before January 1, 1998, means the federal Internal
15 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
16 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
17 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
18 and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L.
19 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
20 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding
21 sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected in
22 the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.
23 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823
24 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L.
25 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections

1 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
2 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
3 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections
4 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.
5 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
6 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding
7 section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and
8 406 of P.L. 107–147, and P.L. 107–181. The Internal Revenue Code applies for
9 Wisconsin purposes at the same time as for federal purposes. Amendments to the
10 federal Internal Revenue Code enacted after December 31, 1996, do not apply to this
11 paragraph with respect to taxable years beginning after December 31, 1996, and
12 before January 1, 1998, except that changes to the Internal Revenue Code made by
13 P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554,
14 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section
15 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.
16 107–147, and P.L. 107–181, and changes that indirectly affect the provisions
17 applicable to this subchapter made by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.
18 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
19 and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147,
20 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, apply for
21 Wisconsin purposes at the same time as for federal purposes.

22 **SECTION 1582de.** 71.22 (4) (m) of the statutes is amended to read:

23 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
24 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
25 December 31, 1997, and before January 1, 1999, means the federal Internal

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

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

9 **SECTION 1582df.** 71.22 (4) (n) of the statutes 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, and 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 as indirectly affected in the provisions
20 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding
21 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514
22 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
23 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
24 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
25 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.

1 103-465, P.L. 104-7, 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, and P.L.
5 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding
6 sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276. 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
9 December 31, 1998, do not apply to this paragraph with respect to taxable years
10 beginning after December 31, 1998, and before January 1, 2000, except that
11 changes to the Internal Revenue Code made by P.L. 106-36, P.L. 106-170, P.L.
12 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
13 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding
14 sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, and changes
15 that indirectly affect the provisions applicable to this subchapter made by P.L.
16 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
17 P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,
18 P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L.
19 107-276, apply for Wisconsin purposes at the same time as for federal purposes.

20 **SECTION 1582dg.** 71.22 (4) (o) of the statutes is amended to read:

21 71.22 (4) (o) 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, 1999, and before January 1, 2003, means the federal Internal Revenue
24 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
25 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66

1 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
2 amended by P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L.
3 106–554, and P.L. 107–15, P.L. 107–16, excluding and P.L. 107–16, excluding section
4 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding
5 sections 101 and 406 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and
6 P.L. 107–358, and as indirectly affected in the provisions applicable to this
7 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2)
8 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008
9 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
10 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
11 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
12 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
13 104–7, 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, and P.L. 107–15, P.L.
17 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.
18 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181,
19 P.L. 107–210, P.L. 107–276, and P.L. 107–358. The Internal Revenue Code applies
20 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
21 federal Internal Revenue Code enacted after December 31, 1999, do not apply to this
22 paragraph with respect to taxable years beginning after December 31, 1999, and
23 before January 1, 2003, except that changes to the Internal Revenue Code made by
24 P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
25 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116,

1 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L.
2 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, and changes that indirectly
3 affect the provisions applicable to this subchapter made by P.L. 106-230, P.L.
4 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-15, P.L.
5 107-16, 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, apply for Wisconsin purposes at the
8 same time as for federal purposes.

9 **SECTION 1582dh.** 71.22 (4) (p) of the statutes is created to read:

10 71.22 (4) (p) 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, 2002, means the federal Internal Revenue Code as amended to
13 December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102-227, sections
14 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
15 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and
16 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and section 101 of P.L.
17 107-147, and as indirectly affected in the provisions applicable to this subchapter
18 by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d)
19 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
20 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
21 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
22 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
23 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.
24 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
25 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.

1 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,
2 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding
3 section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147,
4 excluding section 101 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and
5 P.L. 107–358. 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, 2002, do not apply to this paragraph with respect
8 to taxable years beginning after December 31, 2002.

9 **SECTION 1582di.** 71.22 (4m) (g) of the statutes is repealed.

10 **SECTION 1582dj.** 71.22 (4m) (h) of the statutes is amended to read:

11 71.22 (4m) (h) For taxable years that begin after December 31, 1994, and
12 before January 1, 1996, “Internal Revenue Code”, for corporations that are subject
13 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
14 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
15 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
16 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding
17 sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
18 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and
19 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of
20 P.L. 107–147, and P.L. 107–181, and as indirectly affected in the provisions
21 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
22 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
23 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
24 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
25 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,

1 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
2 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding
3 sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections
4 101 and 406 of P.L. 107–147, and P.L. 107–181. 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, 1994, do not apply to this
7 paragraph with respect to taxable years beginning after December 31, 1994, and
8 before January 1, 1996, except that changes to the Internal Revenue Code made by
9 P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L.
10 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and
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
13 changes that indirectly affect the provisions applicable to this subchapter made by
14 P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L.
15 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and
16 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L.
17 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, apply for
18 Wisconsin purposes at the same time as for federal purposes.

19 **SECTION 1582dk.** 71.22 (4m) (i) of the statutes is amended to read:

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

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

1 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, apply for
2 Wisconsin purposes at the same time as for federal purposes.

3 **SECTION 1582dL.** 71.22 (4m) (j) of the statutes is amended to read:

4 71.22 (4m) (j) For taxable years that begin after December 31, 1996, and before
5 January 1, 1998, “Internal Revenue Code”, for corporations that are subject to a tax
6 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
7 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
8 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
9 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188
10 and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L.
11 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
12 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding
13 sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected in
14 the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.
15 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
16 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
17 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
18 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.
19 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L.
20 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.
21 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
22 and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147,
23 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181. The Internal
24 Revenue Code applies for Wisconsin purposes at the same time as for federal
25 purposes. Amendments to the Internal Revenue Code enacted after

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

13 **SECTION 1582dm.** 71.22 (4m) (k) of the statutes is amended to read:

14 71.22 (4m) (k) For taxable years that begin after December 31, 1997, and
15 before January 1, 1999, “Internal Revenue Code”, for corporations that are subject
16 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
17 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
18 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
19 (d) of P.L. 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
20 104–188, and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36,
21 P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
22 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding
23 sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected in
24 the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.
25 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.

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

23 **SECTION 1582dn.** 71.22 (4m) (L) of the statutes is amended to read:

24 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and
25 before January 1, 2000, “Internal Revenue Code”, for corporations that are subject

1 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
2 Internal Revenue Code as amended to December 31, 1998, 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. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,
6 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section
7 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.
8 107–147, P.L. 107–181, and P.L. 107–276, and as indirectly affected in the provisions
9 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
10 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, 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. 104–188,
14 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
15 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
16 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections
17 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16,
18 P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L.
19 107–181, and P.L. 107–276. The Internal Revenue Code applies for Wisconsin
20 purposes at the same time as for federal purposes. Amendments to the Internal
21 Revenue Code enacted after December 31, 1998, do not apply to this paragraph with
22 respect to taxable years beginning after December 31, 1998, and before
23 January 1, 2000, except that changes to the Internal Revenue Code made by P.L.
24 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of
25 P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134,

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

8 **SECTION 1582do.** 71.22 (4m) (m) of the statutes is amended to read:

9 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
10 before January 1, 2003, “Internal Revenue Code”, for corporations that are subject
11 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
12 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
13 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
14 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
15 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
16 165 of P.L. 106-554, and P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
17 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
18 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L.
19 107-358, and as indirectly affected in the provisions applicable to this subchapter
20 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,
21 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
22 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
23 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
24 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
25 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.

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

20 **SECTION 1582dp.** 71.22 (4m) (n) of the statutes is created to read:

21 71.22 (4m) (n) For taxable years that begin after December 31, 2002, “Internal
22 Revenue Code,” for corporations that are subject to a tax on unrelated business
23 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
24 to December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102–227, sections
25 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),

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

18 **SECTION 1582dq.** 71.26 (2) (b) 9. of the statutes is repealed.

19 **SECTION 1582dr.** 71.26 (2) (b) 10. of the statutes is amended to read:

20 71.26 (2) (b) 10. For taxable years that begin after December 31, 1994, and
21 before January 1, 1996, for a corporation, conduit or common law trust which
22 qualifies as a regulated investment company, real estate mortgage investment
23 conduit or real estate investment trust under the Internal Revenue Code as amended
24 to December 31, 1994, excluding sections 103, 104, and 110 of P.L. 102–227 and
25 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and as

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

1 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
2 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
3 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204,
4 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.
5 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
6 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
7 and P.L. 107–181, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats.,
8 is required to be depreciated for taxable years 1983 to 1986 under the Internal
9 Revenue Code as amended to December 31, 1980, shall continue to be depreciated
10 under the Internal Revenue Code as amended to December 31, 1980, and except that
11 the appropriate amount shall be added or subtracted to reflect differences between
12 the depreciation or adjusted basis for federal income tax purposes and the
13 depreciation or adjusted basis under this chapter of any property disposed of during
14 the taxable year. The Internal Revenue Code as amended to December 31, 1994,
15 excluding sections 103, 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d),
16 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L.
17 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
18 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554,
19 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,
20 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly
21 affected in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203,
22 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508,
23 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
24 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
25 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.

1 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
2 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554,
3 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,
4 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, applies for
5 Wisconsin purposes at the same time as for federal purposes. Amendments to the
6 Internal Revenue Code enacted after December 31, 1994, do not apply to this
7 subdivision with respect to taxable years that begin after December 31, 1994, and
8 before January 1, 1996, except that changes made by P.L. 104–7, P.L. 104–188,
9 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
10 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding
11 sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections
12 101 and 406 of P.L. 107–147, and P.L. 107–181, and changes that indirectly affect the
13 provisions applicable to this subchapter made by P.L. 104–7, P.L. 104–188, excluding
14 sections 1202, 1204, 1311 and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
15 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and
16 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of
17 P.L. 107–147, and P.L. 107–181, apply for Wisconsin purposes at the same time as
18 for federal purposes.

19 **SECTION 1582ds.** 71.26 (2) (b) 11. of the statutes is amended to read:

20 71.26 (2) (b) 11. For taxable years that begin after December 31, 1995, and
21 before January 1, 1997, for a corporation, conduit or common law trust which
22 qualifies as a regulated investment company, real estate mortgage investment
23 conduit or real estate investment trust under the Internal Revenue Code as amended
24 to December 31, 1995, excluding sections 103, 104, and 110 of P.L. 102–227 and
25 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and as

1 amended by 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, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L.
4 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L.
5 107–181, and as indirectly affected in the provisions applicable to this subchapter
6 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,
7 P.L. 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, and P.L. 106–554, excluding sections 162 and 165 of P.L.
13 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
14 and P.L. 107–181, “net income” means the federal regulated investment company
15 taxable income, federal real estate mortgage investment conduit taxable income or
16 federal real estate investment trust taxable income of the corporation, conduit or
17 trust as determined under the Internal Revenue Code as amended to
18 December 31, 1995, excluding sections 103, 104, and 110 of P.L. 102–227 and
19 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and as
20 amended by P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L.
21 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.
22 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L.
23 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L.
24 107–181, and as indirectly affected in the provisions applicable to this subchapter
25 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,

1 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
2 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
3 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
4 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and
5 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
6 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
7 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
8 and P.L. 107–181, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats.,
9 is required to be depreciated for taxable years 1983 to 1986 under the Internal
10 Revenue Code as amended to December 31, 1980, shall continue to be depreciated
11 under the Internal Revenue Code as amended to December 31, 1980, and except that
12 the appropriate amount shall be added or subtracted to reflect differences between
13 the depreciation or adjusted basis for federal income tax purposes and the
14 depreciation or adjusted basis under this chapter of any property disposed of during
15 the taxable year. The Internal Revenue Code as amended to December 31, 1995,
16 excluding sections 103, 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d),
17 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and as amended by P.L. 104–188,
18 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191,
19 P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L.
20 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,
21 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly
22 affected in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203,
23 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508,
24 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
25 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and

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

20 **SECTION 1582dt.** 71.26 (2) (b) 12. of the statutes is amended to read:

21 71.26 (2) (b) 12. For taxable years that begin after December 31, 1996, and
22 before January 1, 1998, for a corporation, conduit or common law trust which
23 qualifies as a regulated investment company, real estate mortgage investment
24 conduit, real estate investment trust or financial asset securitization investment
25 trust under the Internal Revenue Code as amended to December 31, 1996, excluding

1 sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d),
2 13174, and 13203 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and
3 1605 (d) of P.L. 104–188, and as amendeded by P.L. 105–33, P.L. 105–34, P.L. 105–206,
4 P.L. 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L.
5 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L.
6 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as
7 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
8 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
9 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
10 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
11 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
12 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
13 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
14 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of
15 P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134,
16 P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, “net
17 income” means the federal regulated investment company taxable income, federal
18 real estate mortgage investment conduit taxable income, federal real estate
19 investment trust or financial asset securitization investment trust taxable income
20 of the corporation, conduit or trust as determined under the Internal Revenue Code
21 as amended to December 31, 1996, excluding sections 103, 104, and 110 of P.L.
22 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66
23 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188 and as
24 amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
25 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding

1 section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and
2 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected in the provisions
3 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
4 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
5 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
6 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
7 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
8 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
9 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L.
10 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
11 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding
12 sections 101 and 406 of P.L. 107–147, and P.L. 107–181, except that property that,
13 under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable
14 years 1983 to 1986 under the Internal Revenue Code as amended to
15 December 31, 1980, shall continue to be depreciated under the Internal Revenue
16 Code as amended to December 31, 1980, and except that the appropriate amount
17 shall be added or subtracted to reflect differences between the depreciation or
18 adjusted basis for federal income tax purposes and the depreciation or adjusted basis
19 under this chapter of any property disposed of during the taxable year. The Internal
20 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
21 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
22 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
23 and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L.
24 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
25 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding

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

25 **SECTION 1582du.** 71.26 (2) (b) 13. of the statutes is amended to read: