



State of Wisconsin
2003 - 2004 LEGISLATURE

LRBb0188/P1
JK:kg:jf

LFB:.....Shanovich (RR) – Internal Revenue Code update; alternative 1

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT ,

TO 2003 SENATE BILL 44

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

2 **1.** Page 685, line 21: after that line insert:

3 **“SECTION 1580da.** 71.01 (6) (i) of the statutes is repealed.

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

5 71.01 (6) (j) For taxable years that begin after December 31, 1994, and before
6 January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear
7 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
8 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
9 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and
10 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-117, P.L. 104-188,
11 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.

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

1 and P.L. 107–181, apply for Wisconsin purposes at the same time as for federal
2 purposes.

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

4 71.01 (6) (k) For taxable years that begin after December 31, 1995, and before
5 January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear
6 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
7 Internal Revenue Code as amended to December 31, 1995, excluding sections 103,
8 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
9 13203 (d) of P.L. 103–66, and as amended by P.L. 104–117, P.L. 104–188, excluding
10 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
11 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, 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 as indirectly
14 affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L.
15 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227,
16 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
17 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
18 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L.
19 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
20 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and
21 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L.
22 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181. The
23 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
24 purposes. Amendments to the federal Internal Revenue Code enacted after
25 December 31, 1995, do not apply to this paragraph with respect to taxable years

1 beginning after December 31, 1995, and before January 1, 1997, except that
2 changes to the Internal Revenue Code made by P.L. 104–117, P.L. 104–188, excluding
3 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
4 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554,
5 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,
6 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and changes that
7 indirectly affect the provisions applicable to this subchapter made by P.L. 104–117,
8 P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188,
9 P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277,
10 and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L.
11 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, apply for
12 Wisconsin purposes at the same time as for federal purposes.

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

14 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before
15 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear
16 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
17 Internal Revenue Code as amended to December 31, 1996, 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. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277,
21 P.L. 106–36, 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 by
24 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,
25 P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding

1 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
2 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
3 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
4 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
5 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L.
6 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
7 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding
8 sections 101 and 406 of P.L. 107–147, and P.L. 107–181. The Internal Revenue Code
9 applies for Wisconsin purposes at the same time as for federal purposes.
10 Amendments to the federal Internal Revenue Code enacted after
11 December 31, 1996, do not apply to this paragraph with respect to taxable years
12 beginning after December 31, 1996, and before January 1, 1998, except that
13 changes to the Internal Revenue Code made by 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, and
17 changes that indirectly affect the provisions applicable to this subchapter made by
18 P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, 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 1580de.** 71.01 (6) (m) of the statutes is amended to read:

24 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before
25 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear

1 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
2 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,
3 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
4 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
5 104–188, and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36,
6 P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
7 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding
8 sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected by
9 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,
10 P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding
11 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,
12 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
13 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,
14 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
15 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
16 105–277, P.L. 106–36, P.L. 106–170, 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, and P.L. 107–181. The
19 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
20 purposes. Amendments to the federal Internal Revenue Code enacted after
21 December 31, 1997, do not apply to this paragraph with respect to taxable years
22 beginning after December 31, 1997, and before January 1, 1999, except that
23 changes to the Internal Revenue Code made by P.L. 105–178, P.L. 105–206, P.L.
24 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of
25 P.L. 106–554, 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, and P.L. 107-181, and
2 changes that indirectly affect the provisions applicable to this subchapter made by
3 P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,
4 excluding sections 162 and 165 of P.L. 106-554, 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, and P.L. 107-181, apply for Wisconsin purposes at the same time as for
7 federal purposes.

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

9 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
10 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
11 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
12 Internal Revenue Code as amended to December 31, 1998, 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. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
16 excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section
17 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
18 107-147, P.L. 107-181, and P.L. 107-276, and as indirectly affected by P.L. 99-514,
19 P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,
20 P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104,
21 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
22 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
23 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections
24 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
25 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.

1 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of
2 P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134,
3 P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181, and P.L.
4 107–276. The Internal Revenue Code applies for Wisconsin purposes at the same
5 time as for federal purposes. Amendments to the federal Internal Revenue Code
6 enacted after December 31, 1998, do not apply to this paragraph with respect to
7 taxable years beginning after December 31, 1998, and before January 1, 2000,
8 except that changes to the Internal Revenue Code made by P.L. 106–36, P.L.
9 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
10 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, P.L. 107–181, and P.L. 107–276, and
12 changes that indirectly affect the provisions applicable to this subchapter made by
13 P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and
14 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L.
15 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181,
16 and P.L. 107–276, apply for Wisconsin purposes at the same time as for federal
17 purposes.

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

19 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
20 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear
21 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal
22 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
23 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
24 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
25 104–188, and as amended by P.L. 106–230, P.L. 106–554, excluding sections 162 and

1 165 of P.L. 106–554 and, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
2 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
3 101 and 406 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and P.L.
4 107–358, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
5 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L.
6 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
7 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
8 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
9 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
10 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
11 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, 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.
13 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116,
14 P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L.
15 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358. 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 December 31, 1999,
18 do not apply to this paragraph with respect to taxable years beginning after
19 December 31, 1999, and before January 1, 2003, except that changes to the Internal
20 Revenue Code made by P.L. 106–230, P.L. 106–554, excluding sections 162 and 165
21 of P.L. 106–554, and P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16,
22 P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and
23 406 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358, and
24 changes that indirectly affect the provisions applicable to this subchapter made by
25 P.L. 106–230, P.L. 106–554 and, P.L. 107–15, P.L. 107–16, excluding section 431 of

1 P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding
2 sections 101 and 406 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and
3 P.L. 107–358, apply for Wisconsin purposes at the same time as for federal purposes.

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

5 71.01 (6) (p) For taxable years that begin after December 31, 2002, for natural
6 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
7 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code
8 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.
9 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
10 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 106–519,
11 sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, and
12 section 101 of P.L. 107–147, and as indirectly affected by P.L. 99–514, P.L. 100–203,
13 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280,
14 P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
15 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
16 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
17 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202
18 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
19 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
20 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
21 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.
22 107–116, P.L. 107–134, P.L. 107–147, excluding section 101 of P.L. 107–147, P.L.
23 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358. The Internal Revenue Code
24 applies for Wisconsin purposes at the same time as for federal purposes.
25 Amendments to the federal Internal Revenue Code enacted after December 31, 2002,

1 do not apply to this paragraph with respect to taxable years beginning after
2 December 31, 2002.”.

3 **2.** Page 686, line 4: after that line insert:

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

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

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

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

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

18 71.22 (4) (k) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
19 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
20 December 31, 1995, and before January 1, 1997, means the federal Internal
21 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
22 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
23 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,
24 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,
25 P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.

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

1 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 1582dd.** 71.22 (4) (L) of the statutes is amended to read:

4 71.22 (4) (L) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
5 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
6 December 31, 1996, and before January 1, 1998, means the federal Internal
7 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
8 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
9 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
10 and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, 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 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823
16 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L.
17 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections
18 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
19 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
20 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections
21 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.
22 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
23 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding
24 section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and
25 406 of P.L. 107–147, and P.L. 107–181. The Internal Revenue Code applies for

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

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

15 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
16 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
17 December 31, 1997, and before January 1, 1999, means the federal Internal
18 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and
19 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
20 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
21 and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
22 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, ~~and P.L.~~
23 ~~107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding~~
24 ~~sections 101 and 406 of P.L. 107–147, and P.L. 107–181,~~ and as indirectly affected in
25 the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.

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

1 **SECTION 1582df.** 71.22 (4) (n) of the statutes is amended to read:

2 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
3 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
4 December 31, 1998, and before January 1, 2000, means the federal Internal
5 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
6 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
7 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
8 and as amended by P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding
9 sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L.
10 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
11 P.L. 107–181, and P.L. 107–276, and as indirectly affected in the provisions
12 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding
13 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514
14 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.
15 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
16 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
17 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
18 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),
19 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
20 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.
21 106–230, 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, P.L. 107–181, and P.L. 107–276. The Internal
24 Revenue Code applies for Wisconsin purposes at the same time as for federal
25 purposes. Amendments to the federal Internal Revenue Code enacted after

1 December 31, 1998, do not apply to this paragraph with respect to taxable years
2 beginning after December 31, 1998, and before January 1, 2000, except that
3 changes to the Internal Revenue Code made by 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, and changes
7 that indirectly affect the provisions applicable to this subchapter made by 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, apply for Wisconsin purposes at the same time as for federal purposes.

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

13 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
14 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after
15 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue
16 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
17 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66
18 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
19 amended by P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L.
20 106–554, and P.L. 107–15, P.L. 107–16, ~~excluding and P.L. 107–16~~, excluding section
21 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding
22 sections 101 and 406 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and
23 P.L. 107–358, 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 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
6 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
7 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
8 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–15, P.L.
9 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.
10 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181,
11 P.L. 107–210, P.L. 107–276, and P.L. 107–358. The Internal Revenue Code applies
12 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
13 federal Internal Revenue Code enacted after December 31, 1999, do not apply to this
14 paragraph with respect to taxable years beginning after December 31, 1999, and
15 before January 1, 2003, except that changes to the Internal Revenue Code made by
16 P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
17 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116,
18 P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L.
19 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358, and changes that indirectly
20 affect the provisions applicable to this subchapter made by P.L. 106–230, P.L.
21 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–15, P.L.
22 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.
23 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181,
24 P.L. 107–210, P.L. 107–276, and P.L. 107–358, apply for Wisconsin purposes at the
25 same time as for federal purposes.

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

2 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
3 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after
4 December 31, 2002, means the federal Internal Revenue Code as amended to
5 December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102–227, sections
6 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),
7 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 106–519, sections 162 and
8 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, and section 101 of P.L.
9 107–147, and as indirectly affected in the provisions applicable to this subchapter
10 by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d)
11 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
12 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
13 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
14 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
15 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.
16 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
17 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
18 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,
19 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding
20 section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147,
21 excluding section 101 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and
22 P.L. 107–358. The Internal Revenue Code applies for Wisconsin purposes at the
23 same time as for federal purposes. Amendments to the federal Internal Revenue
24 Code enacted after December 31, 2002, do not apply to this paragraph with respect
25 to taxable years beginning after December 31, 2002.

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

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

3 **71.22 (4m) (h)** For taxable years that begin after December 31, 1994, and
4 before January 1, 1996, “Internal Revenue Code”, for corporations that are subject
5 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
6 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,
7 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and
8 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding
9 sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
10 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and
11 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of
12 P.L. 107–147, and P.L. 107–181, and as indirectly affected in the provisions
13 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.
14 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
15 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
16 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
17 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
18 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
19 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding
20 sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections
21 101 and 406 of P.L. 107–147, and P.L. 107–181. The Internal Revenue Code applies
22 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
23 Internal Revenue Code enacted after December 31, 1994, do not apply to this
24 paragraph with respect to taxable years beginning after December 31, 1994, and
25 before January 1, 1996, except that changes to the Internal Revenue Code made by

1 P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L.
2 104–188, P.L. 104–191, P.L. 104–193, 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, and
5 changes that indirectly affect the provisions applicable to this subchapter made by
6 P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L.
7 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and
8 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L.
9 107–147, 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 1582dk.** 71.22 (4m) (i) of the statutes is amended to read:

12 71.22 (4m) (i) For taxable years that begin after December 31, 1995, and before
13 January 1, 1997, “Internal Revenue Code”, for corporations that are subject to a tax
14 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
15 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and
16 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
17 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,
18 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,
19 P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
20 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
21 and P.L. 107–181, and as indirectly affected in the provisions applicable to this
22 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
23 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
24 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
25 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.

1 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123, 1202,
2 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, PL. 105–33, P.L.
3 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and
4 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of
5 P.L. 107–147, and P.L. 107–181. The Internal Revenue Code applies for Wisconsin
6 purposes at the same time as for federal purposes. Amendments to the Internal
7 Revenue Code enacted after December 31, 1995, do not apply to this paragraph with
8 respect to taxable years beginning after December 31, 1995, and before
9 January 1, 1997, except that changes to the Internal Revenue Code made by P.L.
10 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
11 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and
12 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 1582dL.** 71.22 (4m) (j) of the statutes is amended to read:

21 71.22 (4m) (j) For taxable years that begin after December 31, 1996, and before
22 January 1, 1998, “Internal Revenue Code”, for corporations that are subject to a tax
23 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
24 Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and
25 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.

1 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188
2 and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L.
3 106–36, 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 in
6 the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.
7 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
8 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
9 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
10 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
11 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311 and 1605 (d) of P.L.
12 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.
13 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
14 and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147,
15 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181. The Internal
16 Revenue Code applies for Wisconsin purposes at the same time as for federal
17 purposes. Amendments to the 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 provisions applicable to this subchapter made by P.L.
25 105–33, 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 1582dm.** 71.22 (4m) (k) of the statutes is amended to read:

6 71.22 (4m) (k) For taxable years that begin after December 31, 1997, and
7 before January 1, 1999, “Internal Revenue Code”, for corporations that are subject
8 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
9 Internal Revenue Code as amended to December 31, 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 in
16 the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.
17 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
18 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
19 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
20 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.
21 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
23 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–554, excluding sections
24 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16,
25 P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L.

1 107–181. The Internal Revenue Code applies for Wisconsin purposes at the same
2 time as for federal purposes. Amendments to the Internal Revenue Code enacted
3 after 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 1582dn.** 71.22 (4m) (L) of the statutes is amended to read:

16 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and
17 before January 1, 2000, “Internal Revenue Code”, for corporations that are subject
18 to a tax on unrelated business income under s. 71.26 (1) (a), 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 in the provisions

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

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

1 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
2 before January 1, 2003, “Internal Revenue Code”, for corporations that are subject
3 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
4 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
5 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
6 (d) of P.L. 103–66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104–188, and as amended by P.L. 106–230, 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 in the provisions applicable to this subchapter
12 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,
13 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
14 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
15 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
16 103–465, P.L. 104–7, 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 Internal Revenue Code enacted after December 31, 1999, do not
25 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, excluding sections 162 and 165 of P.L. 106–554, and P.L.
8 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116,
9 P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L.
10 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358, apply for Wisconsin
11 purposes at the same time as for federal purposes.

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

13 71.22 (4m) (n) For taxable years that begin after December 31, 2002, “Internal
14 Revenue Code,” for corporations that are subject to a tax on unrelated business
15 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
16 to December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102–227, sections
17 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),
18 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 106–519, sections 162 and
19 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, and section 101 of P.L.
20 107–147, and as indirectly affected in the provisions applicable to this subchapter
21 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,
22 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
23 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
24 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
25 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),

1 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
2 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.
3 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15,
4 P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.
5 107–134, P.L. 107–147, excluding section 101 of P.L. 107–147, P.L. 107–181, P.L.
6 107–210, P.L. 107–276, and P.L. 107–358. The Internal Revenue Code applies for
7 Wisconsin purposes at the same time as for federal purposes. Amendments to the
8 Internal Revenue Code enacted after December 31, 2002, do not apply to this
9 paragraph with respect to taxable years beginning after December 31, 2002.

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

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

12 71.26 (2) (b) 10. For taxable years that begin after December 31, 1994, and
13 before January 1, 1996, for a corporation, conduit or common law trust which
14 qualifies as a regulated investment company, real estate mortgage investment
15 conduit or real estate investment trust under the Internal Revenue Code as amended
16 to December 31, 1994, excluding sections 103, 104, and 110 of P.L. 102–227 and
17 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and as
18 amended by P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605
19 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,
20 and 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 as
22 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
23 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
24 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
25 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),

1 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
2 104–7, P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188,
3 P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L.
4 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,
5 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, “net income”
6 means the federal regulated investment company taxable income, federal real estate
7 mortgage investment conduit taxable income or federal real estate investment trust
8 taxable income of the corporation, conduit or trust as determined under the Internal
9 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and
10 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)
11 of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding sections 1202,
12 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.
13 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
14 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
15 and P.L. 107–181, and as indirectly affected in the provisions applicable to this
16 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
17 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
18 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
19 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
20 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204,
21 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.
22 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
23 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
24 and P.L. 107–181, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats.,
25 is required to be depreciated for taxable years 1983 to 1986 under the Internal

1 Revenue Code as amended to December 31, 1980, shall continue to be depreciated
2 under the Internal Revenue Code as amended to December 31, 1980, and except that
3 the appropriate amount shall be added or subtracted to reflect differences between
4 the depreciation or adjusted basis for federal income tax purposes and the
5 depreciation or adjusted basis under this chapter of any property disposed of during
6 the taxable year. The Internal Revenue Code as amended to December 31, 1994,
7 excluding sections 103, 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d),
8 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L.
9 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
10 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554,
11 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,
12 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly
13 affected in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203,
14 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508,
15 P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
16 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
17 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
18 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
19 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554,
20 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, applies for
22 Wisconsin purposes at the same time as for federal purposes. Amendments to the
23 Internal Revenue Code enacted after December 31, 1994, do not apply to this
24 subdivision with respect to taxable years that begin after December 31, 1994, and
25 before January 1, 1996, except that changes made by 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, and changes that indirectly affect the
5 provisions applicable to this subchapter made by P.L. 104–7, P.L. 104–188, excluding
6 sections 1202, 1204, 1311 and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
7 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and
8 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of
9 P.L. 107–147, and P.L. 107–181, apply for Wisconsin purposes at the same time as
10 for federal purposes.

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

12 71.26 (2) (b) 11. For taxable years that begin after December 31, 1995, and
13 before January 1, 1997, for a corporation, conduit or common law trust which
14 qualifies as a regulated investment company, real estate mortgage investment
15 conduit or real estate investment trust under the Internal Revenue Code as amended
16 to December 31, 1995, excluding sections 103, 104, and 110 of P.L. 102–227 and
17 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and as
18 amended by P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L.
19 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.
20 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L.
21 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L.
22 107–181, and as indirectly affected in the provisions applicable to this subchapter
23 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,
24 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
25 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150

1 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
2 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and
3 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
4 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
5 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
6 and P.L. 107–181, “net income” means the federal regulated investment company
7 taxable income, federal real estate mortgage investment conduit taxable income or
8 federal real estate investment trust taxable income of the corporation, conduit or
9 trust as determined under the Internal Revenue Code as amended to
10 December 31, 1995, excluding sections 103, 104, and 110 of P.L. 102–227 and
11 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and as
12 amended by P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L.
13 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.
14 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L.
15 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L.
16 107–181, and as indirectly affected in the provisions applicable to this subchapter
17 by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,
18 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
19 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
20 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
21 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and
22 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
23 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
24 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
25 and P.L. 107–181, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats.,

1 is required to be depreciated for taxable years 1983 to 1986 under the Internal
2 Revenue Code as amended to December 31, 1980, shall continue to be depreciated
3 under the Internal Revenue Code as amended to December 31, 1980, and except that
4 the appropriate amount shall be added or subtracted to reflect differences between
5 the depreciation or adjusted basis for federal income tax purposes and the
6 depreciation or adjusted basis under this chapter of any property disposed of during
7 the taxable year. The Internal Revenue Code as amended to December 31, 1995,
8 excluding sections 103, 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d),
9 13171 (d), 13174, and 13203 (d) of P.L. 103–66, and as amended by P.L. 104–188,
10 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191,
11 P.L. 104–193, P.L. 105–33, 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, and as indirectly
14 affected in the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203,
15 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508,
16 P.L. 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, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
20 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and
21 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L.
22 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, applies
23 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
24 Internal Revenue Code enacted after December 31, 1995, do not apply to this
25 subdivision with respect to taxable years that begin after December 31, 1995, and

1 before January 1, 1997, except that changes to the Internal Revenue Code made by
2 P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188,
3 P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277,
4 and 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, and
6 changes that indirectly affect the provisions applicable to this subchapter made by
7 P.L. 104–188, excluding sections 1123, 1202, 1204, 1311 and 1605 of P.L. 104–188,
8 P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277,
9 and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L.
10 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, apply for
11 Wisconsin purposes at the same time as for federal purposes.

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

13 71.26 (2) (b) 12. For taxable years that begin after December 31, 1996, and
14 before January 1, 1998, for a corporation, conduit or common law trust which
15 qualifies as a regulated investment company, real estate mortgage investment
16 conduit, real estate investment trust or financial asset securitization investment
17 trust under the Internal Revenue Code as amended to December 31, 1996, excluding
18 sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d),
19 13174, and 13203 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and
20 1605 (d) of P.L. 104–188, and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206,
21 P.L. 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L.
22 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L.
23 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as
24 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.
25 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.