

1           **\*b0292/3.1\* 784.** Page 630, line 7: after that line insert:

2           **\*b0292/3.1\*** “SECTION 1438h. 49.688 (2) (b) of the statutes is amended to read:

3           49.688 (2) (b) A person to whom par. (a) 1. to 3. and 5. applies, but whose annual  
4 household income, as determined by the department and as modified under sub.  
5 (4m), if applicable, exceeds 240% of the federal poverty line for a family the size of  
6 the ~~persons’~~ person’s eligible family, is eligible to purchase a prescription drug at the  
7 amounts specified in sub. (5) (a) 4. only during the remaining amount of any  
8 12-month period in which the person has first paid the annual deductible specified  
9 in sub. (3) (b) 2. a. in purchasing prescription drugs at the retail price or, if permitted  
10 under sub. (4m), in paying premiums for a long-term care insurance policy and has  
11 then paid the annual deductible specified in sub. (3) (b) 2. b.”

12           **\*b0290/3.2\* 785.** Page 630, line 8: delete lines 8 to 17 and substitute:

13           **\*b0290/3.2\*** “SECTION 1439d. 49.688 (3) (a) of the statutes is amended to read:

14           49.688 (3) (a) For each 12-month benefit period, a program enrollment fee of  
15 \$20 \$30.”

C

16           **\*b0292/3.2\* 786.** Page 631, line 5: after that line insert:

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17           **\*b0292/3.2\*** “SECTION 1145h. 49.688 (3) (b) 2. a. of the statutes is amended to  
18 read:

19           49.688 (3) (b) 2. a. The difference between the person’s annual household  
20 income, as modified under sub. (4m), if applicable, and 240% of the federal poverty  
21 line for a family the size of the person’s eligible family.”

D  
RJM

22           **\*b0290/3.3\* 787.** Page 631, line 5: substitute “\$850” for “\$750”.

23           **\*b0290/3.4\* 788.** Page 631, line 7: after that line insert:

1           **\*b0290/3.4\*** “SECTION 1446g. 49.688 (3) (c) 2. of the statutes is amended to  
2 read:

3           49.688 (3) (c) 2. A copayment of \$15 \$20 for each prescription drug that does  
4 not bear only a generic name.”.

5           **\*b0292/3.3\* 789.** Page 631, line 7: after that line insert:

6           **\*b0292/3.3\*** “SECTION 1146h. 49.688 (4m) of the statutes is created to read:  
7           49.688 (4m) If a person who applies for prescription drug assistance under this  
8 section pays premiums for a long-term care insurance policy, as defined in s. 146.91  
9 (1), the department either shall treat the amount that the person pays in premiums  
10 as a reduction in the person’s annual household income for purposes of subs. (2) (b)  
11 and (3) (b) 2. a. or shall count the amount paid in premiums towards the deductible  
12 specified under sub. (3) (b) 2. a. and required for eligibility under sub. (2) (b).”.

13           **\*b0280/1.2\* 790.** Page 631, line 15: after that line insert:

14           **\*b0280/1.2\*** “SECTION 1447g. 49.688 (7) (a) of the statutes is amended to read:  
15           49.688 (7) (a) Except as provided in par. (b), from the appropriation accounts  
16 under s. 20.435 (4) (bv) ~~and~~, (j), and (pg), beginning on September 1, 2002, the  
17 department shall, under a schedule that is identical to that used by the department  
18 for payment of pharmacy provider claims under medical assistance, provide to  
19 pharmacies and pharmacists payments for prescription drugs sold by the  
20 pharmacies or pharmacists to persons eligible under sub. (2) who have paid the  
21 deductible specified under sub. (3) (b) 1. or 2. or who, under sub. (3) (b) 1., are not  
22 required to pay a deductible. The payment for each prescription drug under this  
23 paragraph shall be at the program payment rate, minus any copayment paid by the  
24 person under sub. (5) (a) 2. or 4., and plus, if applicable, incentive payments that are

1 similar to those provided under s. 49.45 (8v). The department shall devise and  
2 distribute a claim form for use by pharmacies and pharmacists under this paragraph  
3 and may limit payment under this paragraph to those prescription drugs for which  
4 payment claims are submitted by pharmacists or pharmacies directly to the  
5 department. The department may apply to the program under this section the same  
6 utilization and cost control procedures that apply under rules promulgated by the  
7 department to medical assistance under subch. IV of ch. 49.

8 \*b0280/1.2\* **SECTION 1447h.** 49.688 (7) (b) of the statutes is amended to read:

9 49.688 (7) (b) During any period in which funding under s. 20.435 (4) (bv) and  
10 (pg) is completely expended for the payments specified in par. (a), the requirements  
11 of par. (a) and subs. (3) (c), (5), and (6) (a) and (b) do not apply to drugs purchased  
12 during that period, but the department shall continue to accept applications and  
13 determine eligibility under sub. (4) and shall indicate to applicants that the  
14 eligibility of program participants to purchase prescription drugs as specified in sub.  
15 (3), under the requirements of sub. (5), is conditioned on the availability of funding  
16 under s. 20.435 (4) (bv) and (pg).”.

17 \*b0155/3.78\* **791.** Page 631, line 21: delete the material beginning with  
18 “department” and ending with “administration shall” on line 22 and substitute  
19 “~~department of employment relations. The department of employment relations~~  
20 office of state human resources management. The office of state human resources  
21 management shall”.

22 \*b0258/1.12\* **792.** Page 632, line 1: delete lines 1 to 11.

23 \*b0161/2.1\* **793.** Page 632, line 17: after that line insert:

24 \*b0161/2.1\* “**SECTION 1450m.** 49.797 (4) (e) of the statutes is created to read:

1           49.797 (4) (e) Pay a supplier, as defined in s. 49.795 (1) (d), a fee of \$.08 for each  
2 food stamp purchase or merchandise return transaction or balance inquiry  
3 conducted on a point-of-sale terminal that is owned or leased by the supplier for use  
4 in the delivery of food stamp benefits.”.

5           **\*b0258/1.13\* 794.** Page 633, line 8: delete lines 8 to 20.

6           **\*b0258/1.14\* 795.** Page 634, line 6: delete lines 6 to 16.

7           **\*b0258/1.15\* 796.** Page 635, line 3: delete lines 3 to 10.

8           **\*b0258/1.16\* 797.** Page 636, line 3: delete lines 3 to 20.

9           **\*b0113/1.3\* 798.** Page 636, line 23: delete the material beginning with that  
10 line and ending with page 637, line 2.

11           **\*b0114/1.1\* 799.** Page 637, line 10: after that line insert:

12           **\*b0114/1.1\* “SECTION 1466d.** 50.031 of the statutes is created to read:

13           **50.031 Nursing home surveyor positions. (1)** In this section, “long-term  
14 care facility” means a licensed nursing home, community-based residential facility,  
15 adult family home, home health agency, or rural medical center or a certified or  
16 registered residential care apartment complex.

17           **(2)** For every December 31 on which the total number of long-term care  
18 facilities is less than the total number of long-term care facilities that existed on  
19 December 31 of the previous year, the total number of authorized full-time  
20 equivalent program revenue positions, as defined in s. 230.03 (11), for the  
21 department, funded from the appropriation account under s. 20.435 (6) (jm) for the  
22 purpose of performing surveillance of licensed nursing homes, shall be reduced by  
23 the same percentage by which the total number of long-term care facilities is reduced  
24 from the total number of long-term care facilities that existed on December 31 of the

1 previous year. Each reduction of authorized full-time equivalent program revenue  
2 positions shall begin on July 1 of the year following the year in which the reduction  
3 of the total number of long-term care facilities occurred.”.

4 \*b0113/1.4\* **800.** Page 637, line 25: delete the material beginning with that  
5 line and ending with page 638, line 24.

6 \*b0113/1.5\* **801.** Page 639, line 1: delete lines 1 to 10 and substitute:

7 \*b0113/1.5\* “SECTION 1472b. 50.04 (5) (f) of the statutes is amended to read:  
8 50.04 (5) (f) *Forfeitures paid within 10 days.* All forfeitures shall be paid to the  
9 department within 10 days of receipt of notice of assessment or, if the forfeiture is  
10 contested under par. (e), within 10 days of receipt of the final decision after  
11 exhaustion of administrative review, unless the final decision is appealed and the  
12 order is stayed by court order under s. 50.03 (11). The department shall remit all  
13 forfeitures paid to the ~~state treasurer~~ secretary of administration for deposit in the  
14 school fund.”.

15 \*b0282/3.2\* **802.** Page 640, line 11: delete “\$116” and substitute “\$75”.

16 \*b0215/3.7\* **803.** Page 643, line 8: after “at” insert “or transferred to”.

17 \*b0215/3.8\* **804.** Page 644, line 14: delete “deposit” and substitute “credit”.

18 \*b0215/3.10\* **805.** Page 644, line 15: after that line insert:

19 \*b0215/3.10\* “SECTION 1490c. 51.06 (7) of the statutes is created to read:  
20 51.06 (7) EMPLOYEE OR POSITION TRANSFERS. The department may not transfer  
21 an employee of the Northern Center for the Developmentally Disabled to another  
22 center for the developmentally disabled unless the employee requests the transfer.  
23 The department may not transfer employee positions from the Northern Center for  
24 the Developmentally Disabled to another center for the developmentally disabled if

1 the position transfer would have the purpose or effect of significantly changing the  
2 mission of the Northern Center for the Developmentally Disabled.”.

3 \*b0215/3.9\* **806.** Page 644, line 15: delete “in the budget stabilization fund”  
4 and substitute “to the appropriation account under s. 20.435 (2) (gk)”.

5 \*b0215/3.11\* **807.** Page 646, line 22: after “is” insert “renumbered 51.35 (1)  
6 (b) 1. and”.

7 \*b0215/3.12\* **808.** Page 646, line 23: after “(b)” insert “1.”.

8 \*b0215/3.13\* **809.** Page 647, line 3: after that line insert:

9 \*b0215/3.13\* “SECTION 1496c. 51.35 (1) (b) 2. of the statutes is created to read:  
10 51.35 (1) (b) 2. Except as provided in pars. (c) and (d), a transfer of a resident  
11 of a center for the developmentally disabled by the department is subject to the  
12 approval of the appropriate county department under s. 51.42 or 51.437 to which the  
13 resident was committed or through which the resident was admitted to the center  
14 and to the approval of the resident’s guardian.”.

15 \*b0215/3.14\* **810.** Page 647, line 12: delete the material beginning with “and  
16 without” and ending with “notifying” on line 13.

17 \*b0215/3.15\* **811.** Page 647, line 21: delete “of the statutes is” and substitute  
18 “1. and 2. of the statutes are”.

19 \*b0215/3.16\* **812.** Page 647, line 22: delete “subds. 2. and 3.” and substitute  
20 “subd. 2.”.

21 \*b0215/3.17\* **813.** Page 648, line 8: delete lines 8 to 12 and substitute:

22 \*b0215/3.17\* “SECTION 1499b. 51.35 (1) (d) 3. of the statutes is renumbered  
23 51.35 (1) (b) 3. and amended to read:

1           51.35 (1) (b) 3. ~~A~~ Except as provided in pars. (c) and (d), a transfer of a patient,  
2 ~~made under authority of this subsection, in a treatment facility other than as~~  
3 ~~specified in subd. 1. or 2. may be made by the department only after the department~~  
4 ~~has notified the appropriate county department under s. 51.42 or 51.437 of its intent~~  
5 ~~to transfer a the patient in accordance with this subsection.~~ The patient's guardian,  
6 if any, or if a minor his or her parent or person in the place of a parent shall be notified  
7 by the department.".

8           **\*b0288/1.5\* 814.** Page 648, line 22: delete lines 22 to 25.

9           **\*b0284/2.14\* 815.** Page 652, line 8: after "nursing facility" insert ", except  
10 that, for a person sought to be protected to whom s. 46.279 (4m) applies, this notice  
11 shall instead be served on the department".

12           **\*b0284/2.15\* 816.** Page 653, line 5: after "setting" insert ", except that, if s.  
13 46.279 (4m) applies to the individual, the court shall request the statement or  
14 testimony from the department, rather than the county department".

15           **\*b0284/2.16\* 817.** Page 654, line 12: after "department" insert ", or, if s.  
16 46.279 (4m) applies to the individual, the department or the department's  
17 contractor".

18           **\*b0284/2.17\* 818.** Page 654, line 15: delete lines 15 to 18 and substitute "the  
19 court finds that placement in the intermediate facility or nursing facility is the most  
20 integrated setting, as defined in s. 46.279 (1) (bm), that is appropriate to the needs  
21 of the individual taking into account information presented by all affected parties.  
22 The prohibition of placements in units for the acutely mentally ill does not".

23           **\*b0284/2.18\* 819.** Page 655, line 10: delete lines 10 and 11 and substitute  
24 "within 96 hours after filing of the petition, to".

1           **\*b0284/2.19\* 820.** Page 655, line 14: after “ward” insert “or, if the person is  
2 transferred to an intermediate facility or to a nursing facility, to determine if the  
3 intermediate facility or nursing facility is the most integrated setting, as defined in  
4 s. 46.279 (1) (bm), that is appropriate to the needs of the ward taking into account  
5 information presented by all affected parties”.

6           **\*b0284/2.20\* 821.** Page 656, line 9: after “46.278” insert “or, if s. 46.279 (4m)  
7 applies to the person, the department”.

8           **\*b0284/2.21\* 822.** Page 656, line 10: delete that line and substitute “120 days  
9 before the review. The county department so notified or, if s. 46.279 (4m) applies, the  
10 department’s contractor shall develop a plan”.

11           **\*b0284/2.22\* 823.** Page 656, line 14: delete lines 14 to 16 and substitute  
12 “finds that placement in the intermediate facility or nursing facility is the most  
13 integrated setting, as defined in s. 46.279 (1) (bm), that is appropriate to the needs  
14 of the person taking into account information presented by all affected parties.”.

15           **\*b0284/2.23\* 824.** Page 656, line 25: delete “60” and substitute “90”.

16           **\*b0284/2.24\* 825.** Page 657, line 1: after “46.278” insert “or, if s. 46.279 (4m)  
17 applies, the department’s contractor”.

18           **\*b0155/3.79\* 826.** Page 660, line 1: delete the material beginning with  
19 “department” and ending with “administration” on line 2 and substitute  
20 “~~department of employment relations~~ office of state human resources management”.

21           **\*b0155/3.80\* 827.** Page 660, line 3: delete the material beginning with  
22 “department” and ending with “administration” on line 4 and substitute  
23 “~~department of employment relations~~ office of state human resources management”.



1           **\*b0155/3.81\* 828.** Page 660, line 21: delete the material beginning with  
2 “department” and ending with “administration” on line 22 and substitute  
3 “~~department of employment relations~~ office of state human resources management”.

4           **\*b0258/1.17\* 829.** Page 662, line 5: delete lines 5 to 20.

5           **\*b0315/1.11\* 830.** Page 663, line 14: delete lines 14 to 17.

6           **\*b0192/3.5\* 831.** Page 663, line 18: delete lines 18 to 21.

7           **\*b0206/1.16\* 832.** Page 663, line 22: delete lines 22 to 25.

8           **\*b0206/1.17\* 833.** Page 664, line 1: delete lines 1 to 9.

9           **\*b0317/3.2\* 834.** Page 665, line 12: after that line insert:

10           **\*b0317/3.2\*** “SECTION 1531m. 66.0306 of the statutes is created to read:

11           **66.0306 Local revenue sharing board; Indian gaming compacts. (1)**

12           DEFINITIONS. In this section:

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

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

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

17           (d) “Net win” means the amount wagered at a facility, less the amount paid out  
18           in winnings at the facility.

19           (e) “Political subdivision” means a city, village, town, or county.

20           (f) “Public safety entities” means all of the following departments, agencies, or  
21           subunits of a political subdivision that are obligated to provide services to a  
22           particular facility:

23           1. A fire department.

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

5           3. A governmental unit of one or more persons employed full time by a political  
6 subdivision for the purpose of preventing and detecting crime and enforcing state  
7 laws or local ordinances, employees of which unit are authorized to make arrests for  
8 crimes while acting within the scope of their authority.

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

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

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

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

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

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

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

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

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

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

21           3. The board shall establish an account at a financial institution, as defined in  
22 s. 69.30 (1) (b), and shall deposit into the account any revenues received under sub.  
23 (3).

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

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

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

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

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

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

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

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

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

22           (c) If a compact requires payments to a political subdivision and such payments  
23 are less than the amount certified under sub. (2) (c) 5., the department of  
24 administration shall pay annually to the board, from the appropriation under s.  
25 20.505 (8) (k), an amount equal to the difference between the amount certified under

1 sub. (2) (c) 5. and the amount that is paid to the political subdivision under the  
2 compact.

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

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

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

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

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

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

22 \*b0335/3.2\* **835**. Page 666, line 8: after that line insert:

23 \*b0335/3.2\* “SECTION 1532m. 66.0602 of the statutes is created to read:

24 **66.0602 Local levy limits. (1) DEFINITIONS.** In this section:

1           (a) “Debt service” includes debt service on debt issued or reissued to fund or  
2 refund outstanding municipal or county obligations, interest on outstanding  
3 municipal or county obligations, and related issuance costs and redemption  
4 premiums.

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

6           (c) “Valuation factor” means a percentage equal to the percentage change in the  
7 political subdivision’s January 1 equalized value due to new construction less  
8 improvements removed between the year before the previous year and the previous  
9 year, but not less than zero.

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

13           (3) **EXCEPTIONS.** (a) If a political subdivision transfers to another governmental  
14 unit responsibility for providing any service that the political subdivision provided  
15 in the preceding year, the levy increase limit otherwise applicable under this section  
16 to the political subdivision in the current year is decreased to reflect the cost that the  
17 political subdivision would have incurred to provide that service, as determined by  
18 the department of revenue.

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

1           (c) If a city or village annexes territory from a town, the city's or village's levy  
2 increase limit otherwise applicable under this section is increased in the current year  
3 by an amount equal to the town levy on the annexed territory in the preceding year  
4 and the levy increase limit otherwise applicable under this section in the current  
5 year for the town from which the territory is annexed is decreased by that same  
6 amount, as determined by the department of revenue.

7           (d) If the amount of debt service for a political subdivision in the preceding year  
8 is less than the amount of debt service needed in the current year, as a result of the  
9 political subdivision adopting a resolution before the effective date of this paragraph  
10 .... [revisor inserts date], authorizing the issuance of debt, the levy increase limit  
11 otherwise applicable under this section to the political subdivision in the current  
12 year is increased by the difference between these two amounts, as determined by the  
13 department of revenue.

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

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

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

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

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

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

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

22 (6) SUNSET. This section does not apply after June 30, 2006.”.

23 \*b0107/1.15\* **836**. Page 666, line 9: delete lines 9 to 12.

24 \*b0235/4.3\* **837**. Page 666, line 12: after that line insert:



1           **\*b0235/4.3\* SECTION 1533d.** 66.1001 (4) (b) 4. of the statutes is amended to  
2 read:

3           66.1001 (4) (b) 4. After September 1, 2003 2005, the department of  
4 administration.”.

5           **\*b0172/1.1\* 838.** Page 667, line 16: after that line insert:

6           **\*b0172/1.1\* SECTION 1536m.** 70.114 (1) (b) of the statutes is renumbered  
7 70.114 (1) (b) 1. and amended to read:

8           70.114 (1) (b) 1. ~~“Estimated value”~~, For land purchased before the effective date  
9 of this subdivision ... [revisor inserts date], “estimated value,” for the year during  
10 which land is purchased, means the purchase price and, for later years, means the  
11 value that was used for calculating the aid payment under this section for the prior  
12 year increased or decreased to reflect the annual percentage change in the equalized  
13 valuation of all property, excluding improvements, in the taxation district, as  
14 determined by comparing the most recent determination of equalized valuation  
15 under s. 70.57 for that property to the next preceding determination of equalized  
16 valuation under s. 70.57 for that property.

17           **\*b0172/1.1\* SECTION 1536n.** 70.114 (1) (b) 2. of the statutes is created to read:

18           70.114 (1) (b) 2. For land purchased on or after the effective date of this  
19 subdivision ... [revisor inserts date], “estimated value,” for the year during which  
20 land is purchased, means the lesser of the purchase price or the most recent  
21 determination of the land’s equalized valuation under s. 70.57, except that if the land  
22 was exempt from taxation in the year prior to the year during which the department  
23 purchased the land “estimated value,” for the year during which the land is  
24 purchased, means the lesser of the purchase price, the most recent determination of

1 the land's equalized valuation under s. 70.57, or an amount that would result in a  
2 payment under sub. (4) that is equal to \$1 per acre. "Estimated value," for later  
3 years, means the value that was used for calculating the aid payment under this  
4 section for the prior year increased or decreased to reflect the annual percentage  
5 change in the equalized valuation of all property, excluding improvements, in the  
6 taxation district, as determined by comparing the most recent determination of  
7 equalized valuation under s. 70.57 for that property to the next preceding  
8 determination of equalized valuation under s. 70.57 for that property."

9 \*b0355/1.1\* **839**. Page 667, line 16: after that line insert:

10 \*b0355/1.1\* "SECTION 1536b. 70.05 (5) (a) 1m. of the statutes is amended to  
11 read:

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

16 \*b0355/1.1\* SECTION 1536d. 70.32 (2) (a) (intro.) of the statutes is amended  
17 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 \*b0355/1.1\* SECTION 1536e. 70.32 (2) (a) 5. of the statutes is repealed and  
23 recreated to read:

24 70.32 (2) (a) 5. Undeveloped.

1           **\*b0355/1.1\* SECTION 1536f.** 70.32 (2) (a) 5m. of the statutes is created to read:  
2           70.32 (2) (a) 5m. Agricultural forest.

3           **\*b0355/1.1\* SECTION 1536g.** 70.32 (2) (c) 1. of the statutes is renumbered 70.32  
4           (2) (c) 1g.

5           **\*b0355/1.1\* SECTION 1536h.** 70.32 (2) (c) 1d. of the statutes is created to read:  
6           70.32 (2) (c) 1d. “Agricultural forest land” means land that is producing or is  
7           capable of producing commercial forest products and is included on a parcel that has  
8           been classified in part as agricultural land under this subsection or is contiguous to  
9           a parcel that has been classified in part as agricultural land under this subsection,  
10          if the contiguous parcel is owned by the same person that owns the land that is  
11          producing or is capable of producing commercial forest products. In this subdivision,  
12          “contiguous” includes separated only by a road.

13          **\*b0355/1.1\* SECTION 1536i.** 70.32 (2) (c) 4. of the statutes is amended to read:  
14          70.32 (2) (c) 4. ~~“Swampland or wasteland”~~ “Undeveloped land” means bog,  
15          marsh, lowland brush, uncultivated land zoned as shoreland under s. 59.692 and  
16          shown as a wetland on a final map under s. 23.32 or other nonproductive lands not  
17          otherwise classified under this subsection.

18          **\*b0355/1.1\* SECTION 1536j.** 70.32 (4) of the statutes is created to read:  
19          70.32 (4) Beginning with the assessments as of January 1, 2004, agricultural  
20          forest land shall be assessed at 50% of its full value, as determined under sub. (1),  
21          and undeveloped land shall be assessed at 50% of its full value, as determined under  
22          sub. (1).”.

23          **\*b0388/2.1\* 840.** Page 667, line 16: after that line insert:

24          **\*b0388/2.1\* “SECTION 1536m.** 70.32 (2r) (d) of the statutes is created to read:

1 70.32 (2r) (d) Any modification by the department of revenue to the procedures  
2 used to implement the valuation method as described under par. (c) shall be approved  
3 as rules under subchapter II of ch. 227.”.

4 \*b0242/3.2\* 841. Page 667, line 17: delete lines 17 to 21.

5 \*b0192/3.6\* 842. Page 667, line 22: delete the material beginning with that  
6 line and ending with page 668, line 10.

7 \*b0192/3.7\* 843. Page 668, line 15: delete lines 15 to 20.

8 \*b0192/3.8\* 844. Page 669, line 5: delete lines 5 to 14.

9 \*b0242/3.3\* 845. Page 669, line 15: delete the material beginning with that  
10 line and ending with page 670, line 4.

X 11 \*b0362/2.1\* 846. Page 670, line 5: delete that line and substitute:

12 Lps: Please Fix Comp. → \*b0362/2.1\* “SECTION 1545b. 70.57 (2) of the statutes is renumbered 70.57 (2)

13 (a) and amended to read.”

lines 6 to 100

X  
↓

X 14 \*b0192/3.9\* 847. Page 670, line 6: delete the material beginning with that  
15 line and ending with page 677, line 19.

16 \*b0362/2.2\* 848. Page 670, line 6: after “(2)” insert “(a)”.

X 17 \*b0355/1.2\* 849. Page 670, line 10: after that line insert:

18 \*b0355/1.2\* “SECTION 1545d. 70.57 (3) of the statutes is renumbered 70.57 (3)  
19 (a).

20 \*b0355/1.2\* 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).”.

*Handwritten:* Item #. Page 670; line 11 <sup>↑</sup> del mat beginning w/ that line & ending w/ page 677, line 19

1           **\*b0362/2.3\* 850.** Page 670, line 10: after that line insert:

2           **\*b0362/2.3\* "SECTION 1545m.** 70.57 (2) (b) of the statutes is created to read:

3           70.57 (2) (b) If a court makes a final redetermination on the assessment of  
4 telephone company property subject to taxation under s. 70.112 (4) and subch. IV of  
5 ch. 76 that is lower than the previous assessment, the department of revenue shall  
6 recertify the equalized value of the school district in which such property is located.”.

7           **\*b0155/3.82\* 851.** Page 677, line 21: delete “state department of employment  
8 relations administration” and substitute “state department of employment relations  
9 office of state human resources management”.

10           **\*b0155/3.83\* 852.** Page 677, line 25: delete the material beginning with  
11 “department” and ending with “administration” on page 678, line 1, and substitute  
12 “department of employment relations office of state human resources management”.

13           **\*b0242/3.4\* 853.** Page 678, line 5: delete the material beginning with that  
14 line and ending with page 680, line 11. *(Handwritten: 685, 21)*

15           **\*b0192/3.10\* 854.** Page 680, line 4: delete the material beginning with that  
16 line and ending with page 681, line 7, and substitute:

17           **\*b0192/3.10\* "SECTION 1565b.** 70.995 (8) (a) of the statutes is amended to read:

18           70.995 (8) (a) The secretary of revenue shall establish a state board of  
19 assessors, which shall be comprised of the members of the department of revenue  
20 whom the secretary designates. The state board of assessors shall investigate any  
21 objection filed under par. (c) or (d) if the fee under that paragraph is paid. The state  
22 board of assessors, after having made the investigation, shall notify the person  
23 assessed or the person’s agent and the appropriate municipality of its determination  
24 by 1st class mail or electronic mail. Beginning with objections filed in 1989, the state

1 board of assessors shall make its determination on or before April 1 of the year after  
2 the filing. If the determination results in a refund of property taxes paid, the state  
3 board of assessors shall include in the determination a finding of whether the refund  
4 is due to false or incomplete information supplied by the person assessed. The person  
5 assessed or the municipality having been notified of the determination of the state  
6 board of assessors shall be deemed to have accepted the determination unless the  
7 person or municipality files a petition for review with the clerk of the tax appeals  
8 commission as provided in s. 73.01 (5) and the rules of practice promulgated by the  
9 commission. If an assessment is reduced by the state board of assessors, the  
10 municipality affected may file an appeal seeking review of the reduction, or may,  
11 within 30 days after the person assessed files a petition for review, file a  
12 cross-appeal, before the tax appeals commission even though the municipality did  
13 not file an objection to the assessment with the board. If the board does not overrule  
14 a change from assessment under this section to assessment under s. 70.32 (1), the  
15 affected municipality may file an appeal before the tax appeals commission. If an  
16 assessment is increased by the board, the person assessed may file an appeal seeking  
17 review of the increase, or may, within 30 days after the municipality files a petition  
18 for review, file a cross-appeal, before the commission even though the person did not  
19 file an objection to the assessment with the board.”.

20 \*b0242/3.5\* **855.** Page 680, line 8: delete “or (d)” and substitute “or (d)”.

21 \*b0242/3.6\* **856.** Page 680, line 25: delete the material beginning with “If”  
22 and ending with “commission.” on page 681, line 2, and substitute “If the board does  
23 not overrule a change from assessment under this section to assessment under s.

1 70.32 (1), the affected municipality may file an appeal before the tax appeals  
2 commission.”.

3 \*b0242/3.7\* **857.** Page 681, line 8: delete lines 8 to 25 and substitute:

4 \*b0242/3.7\* “SECTION 1566b. 70.995 (8) (b) 1. of the statutes is amended to  
5 read:

6 70.995 (8) (b) 1. The department of revenue shall annually notify each  
7 manufacturer assessed under this section and the municipality in which the  
8 manufacturing property is located of the full value of all real and personal property  
9 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st  
10 class mail or electronic mail. In addition, the notice shall specify that objections to  
11 valuation, amount, or taxability must be filed with the state board of assessors  
12 within 60 days of issuance of the notice of assessment, that objections to a change  
13 from assessment under this section to assessment under s. 70.32 (1) must be filed  
14 within 60 days after receipt of the notice, that the fee under par. (c) 1. or (d) must be  
15 paid and that the objection is not filed until the fee is paid. A statement shall be  
16 attached to the assessment roll indicating that the notices required by this section  
17 have been mailed and failure to receive the notice does not affect the validity of the  
18 assessments, the resulting tax on real or personal property, the procedures of the  
19 office of the commissioner of tax appeals commission<sup>plaintiff</sup> or of the state board of  
20 assessors, or the enforcement of delinquent taxes by statutory means.”.

21 \*b0192/3.11\* **858.** Page 681, line 24: delete “office of the commissioner of tax  
22 appeals commission” and substitute “tax appeals commission”.

23 \*b0242/3.8\* **859.** Page 682, line 1: delete that line.

24 \*b0242/3.9\* **860.** Page 682, line 9: delete “1” and substitute “1”.

1           \***b0192/3.12\*** **861.** Page 682, line 12: delete “office of the commissioner”.

2           \***b0192/3.13\*** **862.** Page 682, line 13: delete “of tax appeals commission” and  
3 substitute “tax appeals commission”.

4           \***b0242/3.10\*** **863.** Page 682, line 18: delete the material beginning with that  
5 line and ending with page 683, line 3.

6           \***b0192/3.14\*** **864.** Page 683, line 4: delete lines 4 to 16.

7           \***b0242/3.11\*** **865.** Page 683, line 17: delete the material beginning with that  
8 line and ending with page 685, line 21, and substitute:

9           \***b0242/3.11\*** “**SECTION 1576b.** 70.995 (12) (a) of the statutes is amended to  
10 read:

11           70.995 (12) (a) The department of revenue shall prescribe a standard  
12 manufacturing property report form that shall be submitted annually for each real  
13 estate parcel and each personal property account on or before March 1 by all  
14 manufacturers whose property is assessed under this section. The report form shall  
15 contain all information considered necessary by the department and shall include,  
16 without limitation, income and operating statements, fixed asset schedules and a  
17 report of new construction or demolition. Failure to submit the report shall result  
18 in denial of any right of redetermination by the state board of assessors or the office  
19 of the commission of tax appeals commission. If any property is omitted or  
20 understated in the assessment roll in any of the next 5 previous years, the assessor  
21 shall enter the value of the omitted or understated property once for each previous  
22 year of the omission or understatement. The assessor shall affix a just valuation to  
23 each entry for a former year as it should have been assessed according to the  
24 assessor’s best judgment. Taxes shall be apportioned and collected on the tax roll for



1 each entry, on the basis of the net tax rate for the year of the omission, taking into  
2 account credits under s. 79.10. In the case of omitted property, interest shall be added  
3 at the rate of 0.0267% per day for the period of time between the date when the form  
4 is required to be submitted and the date when the assessor affixes the just valuation.  
5 In the case of underpayments determined after an objection under s. 70.995 (8) (d),  
6 interest shall be added at the average annual discount interest rate determined by  
7 the last auction of 6-month U.S. treasury bills before the objection per day for the  
8 period of time between the date when the tax was due and the date when it is paid.

9 **\*b0242/3.11\* SECTION 1580b.** 70.995 (14) of the statutes is created to read:

10 70.995 (14) Beginning with the property tax assessments as of January 1,  
11 2003, the department of revenue shall annually impose on each municipality in  
12 which manufacturing property is located a fee in an amount that is equal to the  
13 equalized value of the manufacturing property located in the municipality  
14 multiplied by a rate that is determined annually by the department so that the total  
15 amount collected under this subsection is sufficient to pay for 50% of the budgeted  
16 costs to the department in the current state fiscal year associated with the  
17 assessment of manufacturing property under this section. Each municipality that  
18 is assessed a fee under this subsection shall collect the amount of the fee as a special  
19 charge against the taxable property located in the municipality, except that no  
20 municipality may apply the special charge disproportionately to owners of  
21 manufacturing property relative to owners of other property.”

22 **\*b0192/3.15\* 866.** Page 684, line 7: delete “office of the commission of”.

23 **\*b0192/3.16\* 867.** Page 684, line 8: delete “commission” and substitute  
24 “commission”.

1           **\*b0188/P1.1\* 868.** Page 685, line 21: after that line insert:

2           **\*b0188/P1.1\*** “SECTION 1580da. 71.01 (6) (i) of the statutes is repealed.

3           **\*b0188/P1.1\*** SECTION 1580db. 71.01 (6) (j) of the statutes is amended to read:

4           71.01 (6) (j) For taxable years that begin after December 31, 1994, and before

5           January 1, 1996, 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, 1994, 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. 104–7, P.L. 104–117, P.L. 104–188,

10          excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.

11          104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding

12          sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections

13          101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected by P.L.

14          99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.

15          101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections

16          103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding

17          sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.

18          103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,

19          excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.

20          104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding

21          sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections

22          101 and 406 of P.L. 107–147, and P.L. 107–181. The Internal Revenue Code applies

23          for Wisconsin purposes at the same time as for federal purposes. Amendments to the

24          federal Internal Revenue Code enacted after December 31, 1994, do not apply to this

1 paragraph with respect to taxable years beginning after December 31, 1994, and  
2 before January 1, 1996, except that changes to the Internal Revenue Code made by  
3 P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1202, 1204, 1311, and  
4 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L.  
5 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L.  
6 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L.  
7 107–181, and changes that indirectly affect the provisions applicable to this  
8 subchapter made by P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1202,  
9 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.  
10 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.  
11 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,  
12 and P.L. 107–181, apply for Wisconsin purposes at the same time as for federal  
13 purposes.

14 \*b0188/P1.1\* SECTION 1580dc. 71.01 (6) (k) of the statutes is amended to read:

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

1 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227,  
2 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.  
3 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
4 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L.  
5 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.  
6 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and  
7 P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L.  
8 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181. The  
9 Internal 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, 1995, do not apply to this paragraph with respect to taxable years  
12 beginning after December 31, 1995, and before January 1, 1997, except that  
13 changes to the Internal Revenue Code made by P.L. 104–117, P.L. 104–188, excluding  
14 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.  
15 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554,  
16 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,  
17 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and changes that  
18 indirectly affect the provisions applicable to this subchapter made by P.L. 104–117,  
19 P.L. 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188,  
20 P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277,  
21 and 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, apply for  
23 Wisconsin purposes at the same time as for federal purposes.

24 \*b0188/P1.1\* SECTION 1580dd. 71.01 (6) (L) of the statutes is amended to  
25 read:

1           71.01 (6) (L) For taxable years that begin after December 31, 1996, and before  
2 January 1, 1998, 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, 1996, 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. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277,  
8 P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.  
9 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding  
10 sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected by  
11 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,  
12 P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding  
13 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,  
14 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,  
15 P.L. 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 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.  
17 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L.  
18 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.  
19 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding  
20 sections 101 and 406 of P.L. 107–147, and P.L. 107–181. The Internal Revenue Code  
21 applies for Wisconsin purposes at the same time as for federal purposes.  
22 Amendments to the federal Internal Revenue Code enacted after  
23 December 31, 1996, do not apply to this paragraph with respect to taxable years  
24 beginning after December 31, 1996, and before January 1, 1998, except that  
25 changes to the Internal Revenue Code made by P.L. 105–33, P.L. 105–34, P.L.

1 105–206, P.L. 105–277, P.L. 106–36, 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, and P.L. 107–181, and  
4 changes that indirectly affect the provisions applicable to this subchapter 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, apply for Wisconsin purposes at the same time as for  
9 federal purposes.

10 **\*b0188/P1.1\* SECTION 1580de.** 71.01 (6) (m) of the statutes is amended to  
11 read:

12 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before  
13 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear  
14 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
15 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,  
16 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
17 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
18 104–188, and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36,  
19 P.L. 106–170, 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 by  
22 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,  
23 P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding  
24 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,  
25 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,

1 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,  
2 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.  
3 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.  
4 105–277, P.L. 106–36, P.L. 106–170, 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. The  
7 Internal 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, 1997, do not apply to this paragraph with respect to taxable years  
10 beginning after December 31, 1997, and before January 1, 1999, except that  
11 changes to the Internal Revenue Code made by P.L. 105–178, P.L. 105–206, P.L.  
12 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of  
13 P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134,  
14 P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and  
15 changes that indirectly affect the provisions applicable to this subchapter made by  
16 P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, 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, apply for Wisconsin purposes at the same time as for  
20 federal purposes.

21 **\*b0188/P1.1\* SECTION 1580df.** 71.01 (6) (n) of the statutes is amended to read:

22 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before  
23 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear  
24 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
25 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,

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



1 P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and  
2 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L.  
3 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181,  
4 and P.L. 107–276, apply for Wisconsin purposes at the same time as for federal  
5 purposes.

6 **\*b0188/P1.1\* SECTION 1580dg.** 71.01 (6) (o) of the statutes is amended to read:

7 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before  
8 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear  
9 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
10 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,  
11 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
12 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
13 104–188, and as amended by P.L. 106–230, P.L. 106–554, excluding sections 162 and  
14 165 of P.L. 106–554 and, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.  
15 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections  
16 101 and 406 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and P.L.  
17 107–358, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.  
18 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L.  
19 102–90, 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. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
23 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.  
24 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.  
25 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.

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

17 **\*b0188/P1.1\* SECTION 1580dh.** 71.01 (6) (p) of the statutes is created to read:

18 71.01 (6) (p) For taxable years that begin after December 31, 2002, for natural  
19 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
20 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code  
21 as amended to December 31, 2002, 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 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
24 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and  
25 section 101 of P.L. 107-147, and as indirectly affected by P.L. 99-514, P.L. 100-203,

1 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280,  
2 P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.  
3 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150  
4 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
5 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202  
6 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
7 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.  
8 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
9 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.  
10 107–116, P.L. 107–134, P.L. 107–147, excluding section 101 of P.L. 107–147, P.L.  
11 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358. The Internal Revenue Code  
12 applies for Wisconsin purposes at the same time as for federal purposes.  
13 Amendments to the federal Internal Revenue Code enacted after December 31, 2002,  
14 do not apply to this paragraph with respect to taxable years beginning after  
15 December 31, 2002.”.

16 \*b0188/P1.2\* **869**. Page 686, line 4: after that line insert:

17 \*b0188/P1.2\* “SECTION 1582da. 71.22 (4) (i) of the statutes is repealed.

18 \*b0188/P1.2\* SECTION 1582db. 71.22 (4) (j) of the statutes is amended to read:

19 71.22 (4) (j) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
20 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after  
21 December 31, 1994, and before January 1, 1996, means the federal Internal  
22 Revenue Code as amended to December 31, 1994, excluding sections 103, 104, and  
23 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)  
24 of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding sections 1202,

1 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.  
2 105–206, 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 excluding sections 803 (d) (2)  
6 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008  
7 (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.  
8 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
9 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
10 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
11 104–7, P.L. 104–188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188,  
12 P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L.  
13 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,  
14 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181. The Internal  
15 Revenue Code applies for Wisconsin purposes at the same time as for federal  
16 purposes. Amendments to the federal Internal Revenue Code enacted after  
17 December 31, 1994, do not apply to this paragraph with respect to taxable years  
18 beginning after December 31, 1994, and before January 1, 1996, except that  
19 changes to the Internal Revenue Code made by P.L. 104–7, P.L. 104–188, excluding  
20 sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
21 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and  
22 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of  
23 P.L. 107–147, and P.L. 107–181, and changes that indirectly affect the provisions  
24 applicable to this subchapter made by P.L. 104–7, P.L. 104–188, excluding sections  
25 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34,

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

5 **\*b0188/P1.2\* SECTION 1582dc.** 71.22 (4) (k) of the statutes is amended to read:

6 71.22 (4) (k) 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, 1995, and before January 1, 1997, means the federal Internal  
9 Revenue Code as amended to December 31, 1995, 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. 104–188, excluding sections 1123, 1202, 1204,  
12 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, 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, 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 1123, 1202, 1204, 1311, and 1605 of P.L.  
23 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.  
24 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L.  
25 107–134, 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 federal Internal Revenue Code  
3     enacted after December 31, 1995, do not apply to this paragraph with respect to  
4     taxable years beginning after December 31, 1995, and before January 1, 1997,  
5     except that changes to the Internal Revenue Code made by P.L. 104–188, excluding  
6     sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.  
7     104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554,  
8     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, and changes that  
10    indirectly affect the provisions applicable to this subchapter made by P.L. 104–188,  
11    excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191,  
12    P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L.  
13    106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,  
14    excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, apply for  
15    Wisconsin purposes at the same time as for federal purposes.

16           **\*b0188/P1.2\* SECTION 1582dd.** 71.22 (4) (L) of the statutes is amended to  
17    read:

18           71.22 (4) (L) 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, 1996, and before January 1, 1998, means the federal Internal  
21    Revenue Code as amended to December 31, 1996, excluding sections 103, 104, and  
22    110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
23    103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,  
24    and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L.  
25    106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.

1 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding  
2 sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected in  
3 the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.  
4 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823  
5 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L.  
6 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections  
7 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding  
8 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.  
9 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections  
10 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) 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, P.L. 106–36, P.L.  
12 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding  
13 section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and  
14 406 of P.L. 107–147, and P.L. 107–181. The Internal Revenue Code applies for  
15 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
16 federal Internal Revenue Code enacted after December 31, 1996, do not apply to this  
17 paragraph with respect to taxable years beginning after December 31, 1996, and  
18 before January 1, 1998, except that changes to the Internal Revenue Code made by  
19 P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554,  
20 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section  
21 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.  
22 107–147, and P.L. 107–181, and changes that indirectly affect the provisions  
23 applicable to this subchapter made by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.  
24 105–277, P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
25 and P.L. 107–16, excluding section 431 of P.L. 107–16, 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 \*b0188/P1.2\* SECTION 1582de. 71.22 (4) (m) of the statutes is amended to  
4 read:

5 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
6 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after  
7 December 31, 1997, and before January 1, 1999, means the federal Internal  
8 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and  
9 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
10 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,  
11 and as amended by P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.  
12 106–170, 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, and P.L. 107–181, and as indirectly affected in  
15 the provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L.  
16 100–647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823  
17 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L.  
18 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections  
19 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding  
20 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.  
21 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections  
22 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.  
23 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.  
24 106–36, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
25 and P.L. 107–16, excluding section 431 of P.L. 107–16, 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, 1997, do not apply to this paragraph with respect to taxable years  
5 beginning after December 31, 1997, and before January 1, 1999, except that  
6 changes to the Internal Revenue Code made by P.L. 105–178, P.L. 105–206, P.L.  
7 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of  
8 P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134,  
9 P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and  
10 changes that indirectly affect the provisions applicable to this subchapter made by  
11 P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–554,  
12 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section  
13 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.  
14 107–147, and P.L. 107–181, apply for Wisconsin purposes at the same time as for  
15 federal purposes.

16 **\*b0188/P1.2\* SECTION 1582df.** 71.22 (4) (n) of the statutes is amended to read:  
17 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
18 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after  
19 December 31, 1998, and before January 1, 2000, means the federal Internal  
20 Revenue Code as amended to December 31, 1998, 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. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding  
24 sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L.  
25 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,

1 P.L. 107–181, and P.L. 107–276, and as indirectly affected in the provisions  
2 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding  
3 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514  
4 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.  
5 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.  
6 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150  
7 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
8 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
9 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.  
10 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.  
11 106–230, 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, P.L. 107–181, and P.L. 107–276. The Internal  
14 Revenue Code applies for Wisconsin purposes at the same time as for federal  
15 purposes. Amendments to the federal Internal Revenue Code enacted after  
16 December 31, 1998, do not apply to this paragraph with respect to taxable years  
17 beginning after December 31, 1998, and before January 1, 2000, except that  
18 changes to the Internal Revenue Code made by 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.  
20 107–16, 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, P.L. 107–181, and P.L. 107–276, and changes  
22 that indirectly affect the provisions applicable to this subchapter made by P.L.  
23 106–36, P.L. 106–170, P.L. 106–230, 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,

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, apply for Wisconsin purposes at the same time as for federal purposes.

3 **\*b0188/P1.2\* SECTION 1582dg.** 71.22 (4) (o) of the statutes is amended to read:

4 71.22 (4) (o) 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, 1999, and before January 1, 2003, means the federal Internal Revenue  
7 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.  
8 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66  
9 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as  
10 amended by P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L.  
11 106–554, and P.L. 107–15, P.L. 107–16, ~~excluding and P.L. 107–16~~, excluding section  
12 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding  
13 sections 101 and 406 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and  
14 P.L. 107–358, and as indirectly affected in the provisions applicable to this  
15 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2)  
16 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008  
17 (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.  
18 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
19 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
20 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
21 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
22 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.  
23 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.  
24 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–15, P.L.  
25 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.

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

17           **\*b0188/P1.2\* SECTION 1582dh.** 71.22 (4) (p) of the statutes is created to read:  
18           71.22 (4) (p) 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, 2002, means the federal Internal Revenue Code as amended to  
21           December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102–227, sections  
22           13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),  
23           1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 106–519, sections 162 and  
24           165 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, and section 101 of P.L.  
25           107–147, and as indirectly affected in the provisions applicable to this subchapter