

SENATE BILL 44

SECTION 1582dx

I
cont.

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, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L.
3 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding section 101 of P.L.
4 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358, applies for
5 Wisconsin purposes at the same time as for federal purposes. Amendments to the
6 Internal Revenue Code enacted after December 31, 2002, do not apply to this
7 subdivision with respect to taxable years that begin after December 31, 2002.

8 ✓ ***-0529/4.127*** SECTION 1583. 71.30 (10) (h) (intro.) of the statutes is amended
9 to read:

10 71.30 (10) (h) *Certification of amounts.* (intro.) Annually, on or before
11 September 15, the secretary of revenue shall certify to the department of natural
12 resources, and the department of administration ~~and the state treasurer:~~

13 ✓ ***b0188/P1.3*** SECTION 1583da. 71.34 (1g) (i) of the statutes is repealed.

14 ✓ ***b0188/P1.3*** SECTION 1583db. 71.34 (1g) (j) of the statutes is amended to
15 read:

16 71.34 (1g) (j) “Internal Revenue Code” for tax-option corporations, for taxable
17 years that begin after December 31, 1994, and before January 1, 1996, means the
18 federal Internal Revenue Code as amended to December 31, 1994, excluding
19 sections 103, 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d),
20 13174, and 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188,
21 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.
22 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, ~~and~~ P.L. 106–554, excluding
23 sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections
24 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected in the
25 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647

SENATE BILL 44

1 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
2 of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
3 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
4 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
5 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
6 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1202, 1204,
7 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-34, P.L.
8 105-206, P.L. 105-277, and P.L. 106-554, excluding sections 162 and 165 of P.L.
9 106-554, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147,
10 and P.L. 107-181, except that section 1366 (f) (relating to pass-through of items to
11 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under
12 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes
13 at the same time as for federal purposes. Amendments to the federal Internal
14 Revenue Code enacted after December 31, 1994, do not apply to this paragraph with
15 respect to taxable years beginning after December 31, 1994, and before
16 January 1, 1996, except changes to the Internal Revenue Code made by P.L. 104-7,
17 P.L. 104-188, excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L.
18 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206, P.L. 105-277, and P.L. 106-554,
19 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147,
20 excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and changes that
21 indirectly affect the provisions applicable to this subchapter made by P.L. 104-7, P.L.
22 104-188, excluding sections 1202, 1204, 1311 and 1605 of P.L. 104-188, P.L.
23 104-191, P.L. 104-193, P.L. 105-34, P.L. 105-206, P.L. 105-277, and P.L. 106-554,
24 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147,

SENATE BILL 44

SECTION 1583db

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/P1.3* SECTION 1583dc. 71.34 (1g) (k) of the statutes is amended to
4 read:

5 71.34 (1g) (k) "Internal Revenue Code" for tax-option corporations, for taxable
6 years that begin after December 31, 1995, and before January 1, 1997, means the
7 federal Internal Revenue Code as amended to December 31, 1995, excluding
8 sections 103, 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d),
9 13174, and 13203 (d) of P.L. 103-66, and as amended by 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 in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
15 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
16 823 (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, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
22 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, and P.L. 106-554, excluding
23 sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections
24 101 and 406 of P.L. 107-147, and P.L. 107-181, except that section 1366 (f) (relating
25 to pass-through of items to shareholders) is modified by substituting the tax under

SENATE BILL 44

1 s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code
2 applies for Wisconsin purposes at the same time as for federal purposes.
3 Amendments to the federal Internal Revenue Code enacted after
4 December 31, 1995, do not apply to this paragraph with respect to taxable years
5 beginning after December 31, 1995, and before January 1, 1997, except that
6 changes to the Internal Revenue Code made by P.L. 104-188, excluding sections
7 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
8 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, and P.L. 106-554, excluding
9 sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections
10 101 and 406 of P.L. 107-147, and P.L. 107-181, and changes that indirectly affect the
11 provisions applicable to this subchapter made by P.L. 104-188, excluding sections
12 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
13 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, and P.L. 106-554, excluding
14 sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections
15 101 and 406 of P.L. 107-147, and P.L. 107-181, apply for Wisconsin purposes at the
16 same time as for federal purposes.

17

18  *b0188/P1.3* SECTION 1583dd. 71.34 (1g) (L) of the statutes is amended to
19 read:

20 71.34 (1g) (L) "Internal Revenue Code" for tax-option corporations, for taxable
21 years that begin after December 31, 1996, and before January 1, 1998, means the
22 federal Internal Revenue Code as amended to December 31, 1996, excluding
23 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),
24 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and
25 1605 (d) of P.L. 104-188, and as amended by P.L. 105-33, P.L. 105-34, P.L. 105-206,

SENATE BILL 44**SECTION 1583dd**

1 P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L.
2 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
3 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and as
4 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
5 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
6 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
7 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
8 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
9 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
10 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
11 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
12 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, P.L.
13 106-36, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
14 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding
15 sections 101 and 406 of P.L. 107-147, and P.L. 107-181, except that section 1366 (f)
16 (relating to pass-through of items to shareholders) is modified by substituting the
17 tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue
18 Code applies for Wisconsin purposes at the same time as for federal purposes.
19 Amendments to the federal Internal Revenue Code enacted after
20 December 31, 1996, do not apply to this paragraph with respect to taxable years
21 beginning after December 31, 1996, and before January 1, 1998, except that
22 changes to the Internal Revenue Code made by P.L. 105-33, P.L. 105-34, P.L.
23 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-554, excluding sections 162 and 165 of
24 P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,
25 P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and

SENATE BILL 44

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

7 ✓ *b0188/P1.3* SECTION 1583de. 71.34 (1g) (m) of the statutes is amended to
8 read:

9 71.34 (1g) (m) "Internal Revenue Code" for tax-option corporations, for taxable
10 years that begin after December 31, 1997, and before January 1, 1999, means the
11 federal Internal Revenue Code as amended to December 31, 1997, excluding sections
12 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
13 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)
14 of P.L. 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
15 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
16 and P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147,
17 excluding sections 101 and 406 of P.L. 107-147, P.L. and 107-181, and as indirectly
18 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
19 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
20 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
21 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
22 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
23 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
24 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
25 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.

SENATE BILL 44**SECTION 1583de**

1 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.
2 106–36, P.L. 106–170, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
3 and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147,
4 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, except that section
5 1366 (f) (relating to pass-through of items to shareholders) is modified by
6 substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. 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/P1.3* **SECTION 1583df.** 71.34 (1g) (n) of the statutes is amended to
22 read:

23 71.34 (1g) (n) “Internal Revenue Code” for tax-option corporations, for taxable
24 years that begin after December 31, 1998, and before January 1, 2000, means the
25 federal Internal Revenue Code as amended to December 31, 1998, excluding sections

SENATE BILL 44**SECTION 1583df**

1 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and
2 13203 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)
3 of P.L. 104–188, and as amendeded by P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
4 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding
5 section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and
6 406 of P.L. 107–147, P.L. 107–181, and P.L. 107–276, and as indirectly affected in the
7 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647,
8 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
9 of P.L. 99–514 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L.
10 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and
11 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
12 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
13 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202
14 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
15 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
16 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
17 and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147,
18 excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181, and P.L. 107–276,
19 except that section 1366 (f) (relating to pass-through of items to shareholders) is
20 modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and
21 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time
22 as for federal purposes. Amendments to the federal Internal Revenue Code enacted
23 after December 31, 1998, do not apply to this paragraph with respect to taxable years
24 beginning after December 31, 1998, and before January 1, 2000, except that
25 changes to the Internal Revenue Code made by P.L. 106–36, P.L. 106–170, P.L.

SENATE BILL 44

SECTION 1583df

1 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
2 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding
3 sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L. 107-276, and changes
4 that indirectly affect the provisions applicable to this subchapter made by P.L.
5 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
6 P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,
7 P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, and P.L.
8 107-276, apply for Wisconsin purposes at the same time as for federal purposes.

9 ✓ *b0188/P1.3* SECTION 1583dg. 71.34 (1g) (o) of the statutes is amended to
10 read:

11 71.34 (1g) (o) "Internal Revenue Code" for tax-option corporations, for taxable
12 years that begin after December 31, 1999, and before January 1, 2003, means the
13 federal Internal Revenue Code as amended to December 31, 1999, excluding sections
14 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
15 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d)
16 of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections
17 162 and 165 of P.L. 106-554, and P.L. 107-15, P.L. 107-16, excluding section 431 of
18 P.L. 107-16, P.L. 107.22, P.L. 107.116, P.L. 107-134, P.L. 107-147, excluding sections
19 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and P.L.
20 107-358, 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, excluding sections 803 (d) (2) (B), 805 (d)
22 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
23 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
24 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
25 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and

SENATE BILL 44**SECTION 1583dg**

1 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
2 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
3 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
4 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,
5 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–15, P.L. 107–16,
6 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.
7 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181, P.L. 107–210,
8 P.L. 107–276, and P.L. 107–358, except that section 1366 (f) (relating to
9 pass-through of items to shareholders) is modified by substituting the tax under s.
10 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies
11 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
12 federal Internal Revenue Code enacted after December 31, 1999, do not apply to this
13 paragraph with respect to taxable years beginning after December 31, 1999, and
14 before January 1, 2003, except that changes to the Internal Revenue Code made by
15 P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
16 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116,
17 P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L.
18 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358, and changes that indirectly
19 affect the provisions applicable to this subchapter made by P.L. 106–230, P.L.
20 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–15, P.L.
21 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.
22 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181,
23 P.L. 107–210, P.L. 107–276, and P.L. 107–358, apply for Wisconsin purposes at the
24 same time as for federal purposes.

25 ✓ *b0188/P1.3* SECTION 1583dh. 71.34 (1g) (p) of the statutes is created to read:

SENATE BILL 44**SECTION 1583dh**

1 71.34 (1g) (p) “Internal Revenue Code” for tax-option corporations, for taxable
2 years that begin after December 31, 2002, means the federal Internal Revenue Code
3 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.
4 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
5 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 106–519,
6 sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, and
7 section 101 of P.L. 107–147, and as indirectly affected in the provisions applicable to
8 this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803
9 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section
10 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239,
11 P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
12 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
13 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
14 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
15 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
16 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
17 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,
18 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.
19 107–147, excluding section 101 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L.
20 107–276, and P.L. 107–358, except that section 1366 (f) (relating to pass-through of
21 items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes
22 under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin
23 purposes at the same time as for federal purposes. Amendments to the federal
24 Internal Revenue Code enacted after December 31, 2002, do not apply to this
25 paragraph with respect to taxable years beginning after December 31, 2002.

SENATE BILL 44

SECTION 1583di

1 ✓ ***b0188/P1.3* SECTION 1583di.** 71.42 (2) (h) of the statutes is repealed.

2 ✓ ***b0188/P1.3* SECTION 1583dj.** 71.42 (2) (i) of the statutes is amended to read:

3 71.42 (2) (i) For taxable years that begin after December 31, 1994, and before
4 January 1, 1996, “Internal Revenue Code” means the federal Internal Revenue Code
5 as amended to December 31, 1994, excluding sections 103, 104, and 110 of P.L.
6 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
7 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding sections 1202, 1204,
8 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–34, P.L.
9 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
10 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
11 and P.L. 107–181, and as indirectly affected by P.L. 99–514, P.L. 100–203, 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 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.
17 104–191, P.L. 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554,
18 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,
19 excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, except that
20 “Internal Revenue Code” does not include section 847 of the federal Internal Revenue
21 Code. The Internal Revenue Code applies for Wisconsin purposes at the same time
22 as for federal purposes. Amendments to the federal Internal Revenue Code enacted
23 after December 31, 1994, do not apply to this paragraph with respect to taxable years
24 beginning after December 31, 1994, and before January 1, 1996, except that
25 changes to the Internal Revenue Code made by P.L. 104–7, P.L. 104–188, excluding

SENATE BILL 44

SECTION 1583dj

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

11 ***b0188/P1.3* SECTION 1583dk.** 71.42 (2) (j) of the statutes is amended to read:

12 71.42 (2) (j) For taxable years that begin after December 31, 1995, and before
13 January 1, 1997, “Internal Revenue Code” means the federal Internal Revenue Code
14 as amended to December 31, 1995, excluding sections 103, 104, and 110 of P.L.
15 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
16 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204, 1311,
17 and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
18 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.
19 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,
20 and P.L. 107–181, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L.
21 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
22 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
23 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
24 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L.
25 104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.

SENATE BILL 44

1 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, and
2 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L.
3 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, except
4 that “Internal Revenue Code” does not include section 847 of the federal Internal
5 Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the
6 same time as for federal purposes. Amendments to the federal Internal Revenue
7 Code enacted after December 31, 1995, do not apply to this paragraph with respect
8 to taxable years beginning after December 31, 1995, and before January 1, 1997,
9 except that changes to the Internal Revenue Code made by P.L. 104-188, excluding
10 sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.
11 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, and P.L. 106-554,
12 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147,
13 excluding sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and changes that
14 indirectly affect the provisions applicable to this subchapter made by P.L. 104-188,
15 excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191,
16 P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-206, P.L. 105-277, and P.L.
17 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147,
18 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 ✓ ***b0188/P1.3* SECTION 1583dL.** 71.42 (2) (k) of the statutes is amended to
21 read:

22 71.42 (2) (k) For taxable years that begin after December 31, 1996, and before
23 January 1, 1998, “Internal Revenue Code” means the federal Internal Revenue Code
24 as amended to December 31, 1996, excluding sections 103, 104, and 110 of P.L.
25 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66

SENATE BILL 44**SECTION 1583dL**

1 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
2 amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
3 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding
4 section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and
5 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected by P.L. 99–514, P.L.
6 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.
7 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
8 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
9 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
10 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
11 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
12 105–206, P.L. 105–277, P.L. 106–36, 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,
15 except that “Internal Revenue Code” does not include section 847 of the federal
16 Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes
17 at the same time as for federal purposes. Amendments to the federal Internal
18 Revenue Code enacted after December 31, 1996, do not apply to this paragraph with
19 respect to taxable years beginning after December 31, 1996, and before
20 January 1, 1998, except that changes to the Internal Revenue Code made by P.L.
21 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, 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, and changes that indirectly affect the provisions
25 applicable to this subchapter made by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L.

SENATE BILL 44

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

5 ***b0188/P1.3* SECTION 1583dm.** 71.42 (2) (L) of the statutes is amended to
6 read:

7 71.42 (2) (L) For taxable years that begin after December 31, 1997, and before
8 January 1, 1999, “Internal Revenue Code” means the federal Internal Revenue Code
9 as amended to December 31, 1997, excluding sections 103, 104, and 110 of P.L.
10 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
11 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
12 amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170,
13 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-16,
14 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
15 101 and 406 of P.L. 107-147, and P.L. 107-181, and as indirectly affected by P.L.
16 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
17 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
18 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
19 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
20 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
21 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
22 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, 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, except that “Internal Revenue Code” does not

SENATE BILL 44**SECTION 1583dm**

1 include section 847 of the federal Internal Revenue Code. The Internal Revenue
2 Code applies for Wisconsin purposes at the same time as for federal purposes.
3 Amendments to the federal Internal Revenue Code enacted after December 31, 1997,
4 do not apply to this paragraph with respect to taxable years beginning after
5 December 31, 1997, and before January 1, 1999, except that changes to the Internal
6 Revenue Code made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
7 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.
8 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding
9 sections 101 and 406 of P.L. 107-147, and P.L. 107-181, and changes that indirectly
10 affect the provisions applicable to this subchapter made by P.L. 105-178, P.L.
11 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections
12 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L. 107-16,
13 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, and P.L.
14 107-181, apply for Wisconsin purposes at the same time as for federal purposes.

15 ✓ *b0188/P1.3* **SECTION 1583dn.** 71.42 (2) (m) of the statutes is amended to
16 read:

17 71.42 (2) (m) For taxable years that begin after December 31, 1998, and before
18 January 1, 2000, "Internal Revenue Code" means the federal Internal Revenue Code
19 as amended to December 31, 1998, excluding sections 103, 104, and 110 of P.L.
20 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
21 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
22 amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding
23 sections 162 and 165 of P.L. 106-554, and P.L. 107-16, excluding section 431 of P.L.
24 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147,
25 P.L. 107-181, and P.L. 107-276, and as indirectly affected by P.L. 99-514, P.L.

SENATE BILL 44**SECTION 1583dn**

1 100–203, 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. 107–16, excluding
9 section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and
10 406 of P.L. 107–147, P.L. 107–181, and P.L. 107–276, except that “Internal Revenue
11 Code” does not include section 847 of the federal Internal Revenue Code. The
12 Internal 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, 1998, do not apply to this paragraph with respect to taxable years
15 beginning after December 31, 1998, and before January 1, 2000, except that
16 changes to the Internal Revenue Code made by P.L. 106–36, P.L. 106–170, P.L.
17 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.
18 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding
19 sections 101 and 406 of P.L. 107–147, P.L. 107–181, and P.L. 107–276, and changes
20 that indirectly affect the provisions applicable to this subchapter made by P.L.
21 106–36, P.L. 106–170, P.L. 106–230, 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, P.L. 107–181, and P.L.
24 107–276, apply for Wisconsin purposes at the same time as for federal purposes.

25 ✓ *b0188/P1.3* SECTION 1583do. 71.42 (2) (n) of the statutes is amended to read:

SENATE BILL 44**SECTION 1583do**

1 71.42 (2) (n) For taxable years that begin after December 31, 1999, and before
2 January 1, 2003, “Internal Revenue Code” means the federal Internal Revenue Code
3 as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
4 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66
5 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as
6 amended by P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L.
7 106–554, and P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L.
8 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of
9 P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358, and as
10 indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.
11 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections
12 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding
13 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.
14 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections
15 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.
16 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.
17 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of
18 P.L. 106–554, and P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L.
19 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of
20 P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358, except
21 that “Internal Revenue Code” does not include section 847 of the federal Internal
22 Revenue Code. 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, 1999, do not apply to this paragraph with respect
25 to taxable years beginning after December 31, 1999, and before January 1, 2003,

SENATE BILL 44

SECTION 1583do

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

12

13 ***b0188/P1.3* SECTION 1583dp.** 71.42 (2) (o) of the statutes is created to read:

14 71.42 (2) (o) For taxable years that begin after December 31, 2002, "Internal
15 Revenue Code" means the federal Internal Revenue Code as amended to
16 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 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
21 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
22 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
23 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
24 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
25 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.

SENATE BILL 44

SECTION 1583dp

1 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
2 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections
3 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
4 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding section 101
5 of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358, except
6 that “Internal Revenue Code” does not include section 847 of the federal Internal
7 Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the
8 same time as for federal purposes. Amendments to the federal Internal Revenue
9 Code enacted after December 31, 2002, do not apply to this paragraph with respect
10 to taxable years beginning after December 31, 2002.

11 ✓ *b0196/1.1* SECTION 1583g. 71.55 (10) of the statutes is repealed.

12 ✓ *b0345/3.1* SECTION 1583p. 71.61 (6) of the statutes is created to read:

13 71.61 (6) PROHIBITION OF NEW CLAIMS. For taxable years beginning after
14 December 31, 2002, no new claims for a credit may be filed under this subchapter,
15 but if an otherwise eligible claimant is subject to a farmland preservation agreement
16 that is in effect on the effective date of this subsection [revisor inserts date], the
17 claimant may continue to file a claim for the credit under this subchapter until the
18 farmland preservation agreement expires.

19 ✓ *-0529/4.128* SECTION 1584. 71.74 (13) (a) of the statutes is amended to read:

20 71.74 (13) (a) If the tax is increased the department shall proceed to collect the
21 additional tax in the same manner as other income or franchise taxes are collected.
22 If the income or franchise taxes are decreased upon direction of the department the
23 ~~state treasurer~~ secretary of administration shall refund to the taxpayer such part of
24 the overpayment as was actually paid in cash, and the certification of the
25 overpayment by the department shall be sufficient authorization to the ~~treasurer~~

SENATE BILL 44

1 secretary of administration for the refunding of the overpayment. No refund of
2 income or franchise tax shall be made by the ~~treasurer~~ secretary of administration
3 unless the refund is so certified. The part of the overpayment paid to the county and
4 the local taxation district shall be deducted by the ~~state treasurer~~ secretary of
5 administration in the ~~treasurer's~~ secretary's next settlement with the county and
6 local treasurer.

7 ✓ ***-0529/4.129* SECTION 1585.** 71.74 (13) (b) of the statutes is amended to read:
8 71.74 (13) (b) No action or proceeding whatsoever shall be brought against the
9 state or the ~~treasurer thereof~~ secretary of administration for the recovery, refund, or
10 credit of any income or surtaxes; except in case the ~~state treasurer~~ secretary of
11 administration shall neglect or refuse for a period of 60 days to refund any
12 overpayment of any income or surtaxes certified, the taxpayer may maintain an
13 action to collect the overpayment against the ~~treasurer~~ secretary of administration
14 so neglecting or refusing to refund such overpayment, without filing a claim for
15 refund with ~~such treasurer~~ the secretary of administration, provided that such
16 action shall be commenced within one year after the certification of such
17 overpayment.

18 ✓ ***-0529/4.130* SECTION 1586.** 71.74 (14) of the statutes is amended to read:
19 71.74 (14) ADDITIONAL REMEDY TO COLLECT TAX. The department may also
20 proceed under s. 71.91 (5) for the collection of any additional assessment of income
21 or franchise taxes or surtaxes, after notice thereof has been given under sub. (11) and
22 before the same shall have become delinquent, when it has reasonable grounds to
23 believe that the collection of such additional assessment will be jeopardized by delay.
24 In such cases notice of the intention to so proceed shall be given by registered mail
25 to the taxpayer, and the warrant of the department shall not issue if the taxpayer

SENATE BILL 44**SECTION 1586**

1 within 10 days after such notice furnishes a bond in such amount, not exceeding
2 double the amount of the tax, and with such sureties as the department shall
3 approve, conditioned upon the payment of so much of the additional taxes as shall
4 finally be determined to be due, together with interest thereon as provided by s. 71.82
5 (1) (a). Nothing in this subsection shall affect the review of additional assessments
6 provided by ss. 71.88 (1) (a) and (2) (a), 71.89 (2), 73.01, and 73.015, and any amounts
7 collected under this subsection shall be deposited with the ~~state treasurer~~ secretary
8 of administration and disbursed after final determination of the taxes as are
9 amounts deposited under s. 71.90 (2).

10 ✓ ***-0529/4.131* SECTION 1587.** 71.80 (1) (e) of the statutes is amended to read:

11 71.80 (1) (e) Representatives of the department directed by it to accept
12 payment of income or franchise taxes shall file bonds with the ~~state treasurer~~
13 secretary of administration in such amount and with such sureties as the state
14 treasurer shall direct and approve.

15 ✓ ***-0529/4.132* SECTION 1588.** 71.80 (16) (b) of the statutes is amended to read:

16 71.80 (16) (b) A construction contractor required to file a surety bond under par.
17 (a) may, in lieu of such requirement, but subject to approval by the department,
18 deposit with the ~~state treasurer~~ secretary of administration an amount of cash equal
19 to the face of the bond that would otherwise be required. If an offer to deposit is made,
20 the department shall issue a certificate to the ~~state treasurer~~ secretary of
21 administration authorizing said ~~treasurer~~ secretary to accept payment of such
22 moneys and to give his or her receipt therefor. A copy of such certificate shall be
23 mailed to the contractor who shall, within the time fixed by the department, pay such
24 amount to ~~said treasurer~~ the secretary of administration. A copy of the receipt of the
25 ~~state treasurer~~ secretary of administration shall be filed with the department. Upon

SENATE BILL 44

1 final determination by the department of such contractor's liability for state income
2 or franchise taxes, required unemployment insurance contributions, sales and use
3 taxes, and income taxes withheld from wages of employees, interest and penalties,
4 by reason of such contract or contracts, the department shall certify to the state
5 ~~treasurer~~ secretary of administration the amount of taxes, penalties, and interest as
6 finally determined, shall instruct the ~~treasurer~~ secretary of administration as to the
7 proper distribution of such amount, and shall state the amount, if any, to be refunded
8 to such contractor. The ~~state treasurer~~ secretary of administration shall make the
9 payments directed by such certificate within 30 days after receipt thereof. Amounts
10 refunded to the contractor shall be without interest.

11 ✓ ***-0529/4.133*** SECTION 1589. 71.80 (17) of the statutes is amended to read:

12 71.80 (17) TAX RECEIPTS TRANSMITTED TO ~~STATE TREASURER~~ THE SECRETARY OF
13 ADMINISTRATION. Within 15 days after receipt of any income or franchise tax
14 payments, the department shall transmit the same to the ~~state treasurer~~ secretary
15 of administration.

16 

17 ✓ ***b0192/3.17*** SECTION 1599b. 71.90 (2) of the statutes is amended to read:

18 71.90 (2) DEPOSIT WITH THE ~~STATE TREASURER~~ SECRETARY OF ADMINISTRATION. At
19 any time while the petition is pending before the tax  appeals commission or an
20 appeal in regard to that petition is pending in a court, the taxpayer may offer to
21 deposit the entire amount of the additional taxes, together with interest, with the
22 ~~state treasurer~~ secretary of administration. If an offer to deposit is made, the
23 department of revenue shall issue a certificate to the ~~state treasurer~~ secretary of
24 administration authorizing the ~~treasurer~~ secretary to accept payment of such taxes
25 together with interest to the first day of the succeeding month and to give a receipt.

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SENATE BILL 44**SECTION 1599b**

1 A copy of the certificate shall be mailed to the taxpayer who shall pay the taxes and
2 interest to the ~~treasurer~~ secretary of administration within 30 days. A copy of the
3 receipt of the ~~state treasurer~~ secretary of administration shall be filed with the
4 department. The department shall, upon final determination of the appeal, certify
5 to the ~~state treasurer~~ secretary of administration the amount of the taxes as finally
6 determined and direct the ~~state treasurer~~ secretary of administration to refund to
7 the appellant any portion of such payment which has been found to have been
8 improperly assessed, including interest. The ~~state treasurer~~ secretary of
9 administration shall make the refunds directed by the certificate within 30 days
10 after receipt. Taxes paid to the ~~state treasurer~~ secretary of administration under this
11 subsection shall be subject to the interest provided by ss. 71.82 and 71.91 (1) (c) only
12 to the extent of the interest accrued on the taxes prior to the first day of the month
13 succeeding the application for hearing. Any portion of the amount deposited with the
14 ~~state treasurer~~ secretary of administration which is refunded to the taxpayer shall
15 bear interest at the rate of 9% per year during the time that the funds are on deposit.

****NOTE: This is reconciled s. 71.90 (2). This SECTION has been affected by drafts
with the following LRB numbers: LRB-0529 and LRB-1767.

16 ✓ ***-0529/4.135*** SECTION 1602. 71.91 (5) (h) of the statutes is amended to read:
17 71.91 (5) (h) All fees and compensation of officials or other persons performing
18 any act or functions required in carrying out this subchapter, except such as are by
19 this subchapter to be paid to such officials or persons by the taxpayer, shall, upon
20 presentation to the department of revenue of an itemized and verified statement of
21 the amount due, be paid ~~by the state treasurer~~, upon audit by the department of
22 administration on the certificate of the secretary of revenue, by the secretary of
23 administration and charged to the proper appropriation for the department of

SENATE BILL 44

1 revenue. No public official shall be entitled to demand prepayment of any fee for the
2 performance of any official act required in carrying out this subchapter.

3 ✓ ~~*-0529/4.136*~~ SECTION 1603. 71.91 (7) (e) of the statutes is amended to read:

4 71.91 (7) (e) Paragraphs (b) to (d) shall apply in any case in which the employer
5 is the United States or any instrumentality thereof or this state or any municipality
6 or other subordinate unit thereof except those provisions imposing a liability on the
7 employer for failure to withhold or remit. But an amount equal to any amount
8 withheld by any municipality or other subordinate unit of this state under this
9 subsection and not remitted to the department as required by this subsection shall
10 be retained by the ~~state treasurer~~ secretary of administration from funds otherwise
11 payable to any such municipality or subordinate unit, and transmitted instead to the
12 department, upon certification by the secretary of revenue.

13 ✓ ~~*-0229/2.9*~~ SECTION 1604. 71.93 (1) (a) 4. of the statutes is amended to read:

14 71.93 (1) (a) 4. An amount that the department of workforce development may
15 recover under s. 49.161, 49.195 (3), or 49.793, or may collect under s. 49.147 (6) (cm),
16 if the department of workforce development has certified the amount under s. 49.85.

****NOTE: This is reconciled s. 71.93 (1) (a) 4. This SECTION has been affected by
drafts with the following LRB numbers: LRB-0229 and LRB-1256.

17 ✓ ~~*-0336/P2.2*~~ SECTION 1606. 71.93 (1) (a) 5. of the statutes is amended to read:

18 71.93 (1) (a) 5. An amount owed to the department of corrections under s.
19 ~~304.073 (2) or~~ 304.074 (2).

20 ✓ ~~*-0529/4.137*~~ SECTION 1607. 72.24 of the statutes is amended to read:

21 72.24 Refunding. Whenever any amount has been paid in excess of the tax
22 determined, the ~~state treasurer~~ secretary of administration, upon certification by

SENATE BILL 44

SECTION 1607

1 the department or circuit court, shall refund the excess to the payor or other person
2 entitled thereto.

3 
4 ***b0192/3.21* SECTION 1614b.** 73.01 (4) (b) of the statutes is amended to read:

5 73.01 (4) (b) Any matter required to be heard by the commission may be heard
6 by any member of the commission or its hearing examiner and reported to the
7 commission, and hearings of matters pending before it shall be assigned to members
8 of the commission or its hearing examiner by the chairperson. ~~Unless a majority of~~
9 ~~the commission decides that the full commission should decide a case, cases~~ Cases
10 other than small claims cases shall be decided by ~~a panel of 3 members~~ the full
11 commission, except that if one or more members of the commission are unavailable,
12 cases other than small claims cases shall be decided by the member or members
13 assigned by the chairperson prior to the hearing. If the parties have agreed to an oral
14 decision, the member or members conducting the hearing may render an oral
15 decision. Hearings shall be open to the public and all proceedings shall be conducted
16 in accordance with rules of practice and procedure prescribed by the commission.
17 Small claims cases shall be decided by one commissioner assigned by the chairperson
18 prior to the hearing.

19 ***b0192/3.21* SECTION 1614d.** 73.01 (4) (em) of the statutes is created to read:

20 73.01 (4) (em) 1. If only 2 commissioners are available to participate in a
21 decision in a case that would otherwise be decided by the full commission, and if the
22 2 commissioners cannot agree on the resolution of the case, the chairperson of the
23 commission shall make the decision in the case, except that, if the chairperson is not
24 participating in the case, the commissioner participating in the case who has been
25 a commissioner for the longer period of time shall make the decision.

SENATE BILL 44

SECTION 1614d

1 2. If only one commissioner is available to participates in a decision in a case
2 that would otherwise be decided by the full commission, the commissioner who
3 participates in the case shall make the decision.

4 ✓ ~~*-1680/2.23*~~ SECTION 1620. 73.03 (2a) of the statutes is amended to read:

5 73.03 (2a) To prepare, have published and distribute to each property tax
6 assessor and to others who so request assessment manuals. The manual shall
7 discuss and illustrate accepted assessment methods, techniques and practices with
8 a view to more nearly uniform and more consistent assessments of property at the
9 local level. The manual shall be amended by the department from time to time to
10 reflect advances in the science of assessment, court decisions concerning assessment
11 practices, costs, and statistical and other information considered valuable to local
12 assessors by the department. The manual shall incorporate standards for the
13 assessment of all types of renewable energy resource systems used in this state as
14 soon as such systems are used in sufficient numbers and sufficient data exists to
15 allow the formulation of valid guidelines. The manual shall incorporate standards,
16 which the department of revenue and the state historical society of Wisconsin shall
17 develop, for the assessment of nonhistoric property in historic districts and for the
18 assessment of historic property, including but not limited to property that is being
19 preserved or restored; property that is subject to a protective easement, covenant or
20 other restriction for historic preservation purposes; property that is listed in the
21 national register of historic places in Wisconsin or in this state's register of historic
22 places and property that is designated as a historic landmark and is subject to
23 restrictions imposed by a municipality or by a landmarks commission. The manual
24 shall incorporate general guidelines about ways to determine whether property is
25 taxable in part under s. 70.1105 and examples of the ways that s. 70.1105 applies in

SENATE BILL 44

SECTION 1620

1 specific situations. The manual shall state that assessors are required to comply with
2 s. 70.32 (1g) and shall suggest procedures for doing so. The manual or a supplement
3 to it shall specify per acre value guidelines for each municipality for various
4 categories of agricultural land based on the income that could be generated from its
5 estimated rental for agricultural use, as defined by rule, and capitalization rates
6 established by rule. The manual shall include guidelines for classifying land as
7 agricultural land, as defined in s. 70.32 (2) (c) ~~1~~, 1g., and guidelines for distinguishing
8 between land and improvements to land. The cost of the development, preparation,
9 publication and distribution of the manual and of revisions and amendments to it
10 shall be borne by the assessors and requesters at an individual volume cost or a
11 subscription cost as determined by the department. All receipts shall be credited to
12 the appropriation under s. 20.566 (2) (hi). The department may provide free
13 assessment manuals to other state agencies or exchange them at no cost with
14 agencies of other states or of the federal government for similar information or
15 publications.

16 ✓ ~~*-0529/4.138*~~ SECTION 1621. 73.03 (6) of the statutes is amended to read:

17 73.03 (6) In its discretion to inspect and examine or cause an inspection and
18 examination of the records of any town, city, village, or county officer whenever such
19 officer shall have failed or neglected to return properly the information as required
20 by sub. (5), within the time set by the department of revenue. Upon the completion
21 of such inspection and examination the department of revenue shall transmit to the
22 clerk of the town, city, village, or county a statement of the expenses incurred by the
23 department of revenue to secure the necessary information. Duplicates of such
24 statements shall be filed in the office of the ~~department~~ secretary of administration
25 ~~and state treasurer.~~ Within 60 days after the receipt of the above statement, the

SENATE BILL 44

SECTION 1621

1 same shall be audited, as other claims of towns, cities, villages, and counties are
2 audited, and shall be paid into the state treasury, in default of which the same shall
3 become a special charge against such town, city, village, or county and be included
4 in the next apportionment or certification of state taxes and charges, and collected
5 with interest at the rate of 10% per year from the date such statements were certified
6 by the department, as other special charges are certified and collected.

7

 *b0350/2.1* SECTION 1623g. 73.03 (59) of the statutes is created to read:

9 73.03 (59) To enforce ss. 945.03 (2m) and 945.04 (2m).

10 *b0350/2.1* SECTION 1623m. 73.03 (60) of the statutes is created to read:

11 73.03 (60) To enforce s. 945.05 (1m), in cases in which the department
12 determines that the video gambling machine involved is likely to be used in
13 connection with a violation of s. 945.03 (2m) or 945.04 (2m).

14 *b0350/2.1* SECTION 1623r. 73.031 of the statutes is amended to read:

15 **73.031 Arrest powers.** A special agent of the department of revenue who has
16 been certified as a law enforcement officer by the law enforcement standards board
17 and who is on duty may arrest a person if the special agent believes, on reasonable
18 grounds, that a warrant for the person's arrest has been issued in this state ~~or~~, that
19 a felony warrant has been issued in another state, that the person is violating or has
20 violated s. 945.03 (2m) or 945.04 (2m), or that the person is violating or has violated
21 s. 945.05 (1m) in a case in which the department determines that the video gambling
22 machine involved is likely to be used in connection with a violation of s. 945.03 (2m)
23 or 945.04 (2m) or if a crime has been committed in the presence of the special agent.
24 The special agent shall cause the person arrested and the documents and reports
25 pertaining to the arrest to be delivered to the chief of police or sheriff in the

SENATE BILL 44

SECTION 1623r

1 jurisdiction where the arrest is made. The special agent shall be available as a
2 witness for the state. A special agent acting under this section is an employee of the
3 department and is subject to its direction, benefits and legal protection.

4 ✓ ~~*-0576/8.66*~~ SECTION 1626. 73.09 (2) of the statutes is amended to read:

5 73.09 (2) DEPARTMENT OF REVENUE ASSESSMENT PERSONNEL. The requirements
6 established for local assessment personnel under sub. (1) shall also apply to
7 department of revenue assessment personnel commencing on January 1, 1981. The
8 ~~department of employment relations~~ office of state human resources management
9 with the assistance of the department of revenue shall determine the position
10 classifications for which certification shall apply within the department of revenue.
11 The first level of certification shall be obtained within 100 days of the employee's
12 appointment. The department of revenue in consultation with the department of
13 ~~employment relations~~ office of state human resources management shall establish
14 requirements for obtaining higher levels of assessor certification.

15 ✓ ~~*-0576/8.67*~~ SECTION 1627. 73.09 (5) of the statutes is amended to read:

16 73.09 (5) EXAMINATIONS. As provided in subs. (1) and (2), the department of
17 revenue, assisted by the division of merit recruitment and selection in the
18 ~~department of employment relations~~ office of state human resources management,
19 shall prepare and administer examinations for each level of certification. Persons
20 applying for an examination under this subsection shall submit a \$20 examination
21 fee with their application. Certification shall be granted to each person who passes
22 the examination for that level.

23 ✓ ~~*-0529/4.139*~~ SECTION 1628. 73.10 (6) of the statutes is amended to read:

24 73.10 (6) The department may establish a scale of charges for audits,
25 inspections, and other services rendered by the department in connection with

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SENATE BILL 44

1 financial records or procedures of towns, villages, cities, counties, and all other local
2 public bodies, boards, commissions, departments, or agencies. Upon the completion
3 of such work or, at the department's discretion, during work in progress, the
4 department shall transmit to the clerk of the town, village, city, county, or other local
5 public body, board, commission, department, or agency a statement of such charges.
6 Duplicates of the statements shall be filed in the ~~offices~~ office of the state treasurer
7 secretary of administration. Within 60 days after the receipt of the above statement
8 of charges, it shall be audited as other claims against towns, villages, cities, counties,
9 and other local public bodies, boards, commissions, departments, or agencies are
10 audited, and it shall be paid into the state treasury and credited to the appropriation
11 under s. 20.566 (2) (gi). Past due accounts of towns, villages, cities, counties, and all
12 other local public bodies, boards, commissions, departments, or agencies shall be
13 certified on or before the 4th Monday of August of each year and included in the next
14 apportionment of state special charges to local units of government.

15 ✓ ***b0355/1.4* SECTION 1628d.** 74.09 (3) (b) 1. of the statutes is amended to read:

16 74.09 (3) (b) 1. For real property, the estimated fair market value of the land,
17 except agricultural land, as defined in s. 70.32 (2) (c) ~~1- 1g.~~, and the assessed value
18 of the land and the estimated fair market value and assessed value of the
19 improvements.

20 ✓ ***b0355/1.4* SECTION 1628e.** 74.09 (3) (b) 2. of the statutes is amended to read:

21 74.09 (3) (b) 2. For all property, the total estimated fair market value, except
22 that the estimated fair market value of agricultural land, as defined in s. 70.32 (2)
23 (c) ~~1- 1g.~~, shall be excluded, and the total assessed value.

24 ✓ ***-0529/4.140* SECTION 1629.** 74.25 (1) (a) 5. of the statutes is amended to read:

SENATE BILL 44

SECTION 1629

1 74.25 (1) (a) 5. Pay to the ~~state treasurer~~ secretary of administration all
2 collections of occupational taxes on mink farms, 30% of collections of occupational
3 taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal
4 docks.

5 ✓ ~~*-0529/4.141*~~ **SECTION 1630.** 74.27 of the statutes is amended to read:

6 **74.27 March settlement between counties and the state.** On or before
7 March 15, the county treasurer shall send to the ~~state treasurer~~ secretary of
8 administration the state's proportionate shares of taxes under ss. 74.23 (1) (b) and
9 74.25 (1) (b) 1. and 2.

10 ✓ ~~*-0529/4.142*~~ **SECTION 1631.** 74.30 (1) (e) of the statutes is amended to read:

11 74.30 (1) (e) Pay to the ~~state treasurer~~ secretary of administration all
12 collections of occupational taxes on mink farms, 30% of collections of occupational
13 taxes on iron ore concentrates, and 10% of collections of occupational taxes on coal
14 docks.

15 ✓ ~~*-0529/4.143*~~ **SECTION 1632.** 74.30 (1m) of the statutes is amended to read:

16 **74.30 (1m) MARCH SETTLEMENT BETWEEN COUNTIES AND THE STATE.** On or before
17 March 15, the county treasurer shall send to the ~~state treasurer~~ secretary of
18 administration the state's proportionate shares of taxes under sub. (1) (i) and (j).

19 ✓ ~~*b0355/1.5*~~ **SECTION 1632d.** 74.485 (1) of the statutes is amended to read:

20 74.485 (1) DEFINITION. In this section, "agricultural land" has the meaning
21 given in s. 70.32 (2) (c) ~~1.~~ 1g.

22 ✓ ~~*b0355/1.5*~~ **SECTION 1632e.** 74.485 (4) (a) of the statutes is amended to read:

23 74.485 (4) (a) A person who owns land that has been assessed as agricultural
24 land under s. 70.32 (2r) and who converts the land's use so that the land is not eligible
25 to be assessed as agricultural land under s. 70.32 (2r) is not subject to a penalty under

SENATE BILL 44

SECTION 1632e

1 sub. (2) if the converted land may be assessed as ~~swamp or waste~~ undeveloped under
2 s. 70.32 (2) (a) 5., as agricultural forest under s. 70.32 (2) (a) 5m., as productive forest
3 land under s. 70.32 (2) (a) 6., or as other under s. 70.32 (2) (a) 7. or if the amount of
4 the penalty determined under sub. (2) represents less than \$25 for each acre of
5 converted land.

6 ~~*b0378/2.1*~~ **SECTION 1632m.** 74.57 (3) of the statutes is repealed.

7 ~~*b0378/2.1*~~ **SECTION 1632n.** 74.57 (3m) of the statutes is created to read:

8 74.57 (3m) CERTIFICATE TRANSFERABLE. The county may sell, assign, or
9 otherwise transfer a tax certificate. If a tax certificate is redeemed after the
10 certificate is sold, assigned, or otherwise transferred, the county shall submit the
11 redemption proceeds to the person to whom the certificate was sold, assigned, or
12 otherwise transferred.

13 ~~*b0378/2.1*~~ **SECTION 1632p.** 74.63 (1) of the statutes is amended to read:

14 74.63 (1) The tax certificate, or, if the county has sold, assigned, or otherwise
15 transferred the tax certificate, a copy of the tax certificate.

16 ~~*-0529/4.144*~~ **SECTION 1634.** 76.13 (2) of the statutes is amended to read:

17 76.13 (2) Every tax roll upon completion shall be delivered to the state
18 ~~treasurer and a copy of the tax roll filed with the~~ secretary of administration. The
19 department shall notify, by certified mail, all companies listed on the tax roll of the
20 amount of tax due, which shall be paid to the department. The payment dates
21 provided for in sub. (2a) shall apply. The payment of one-fourth of the tax of any
22 company may, if the company has brought an action in the Dane County circuit court
23 under s. 76.08, be made without delinquent interest as provided in s. 76.14 any time
24 prior to the date upon which the appeal becomes final, but any part of the tax
25 ultimately required to be paid shall bear interest from the original due date to the

SENATE BILL 44

SECTION 1634

1 date the appeal became final at the rate of 12% per year and at 1.5% per month
2 thereafter until paid. The taxes extended against any company after the same
3 become due, with interest, shall be a lien upon all the property of the company prior
4 to all other liens, claims, and demands whatsoever, except as provided in ss. 292.31
5 (8) (i) and 292.81, which lien may be enforced in an action in the name of the state
6 in any court of competent jurisdiction against the property of the company within the
7 state as an entirety.

8 ✓ ***-0529/4.145* SECTION 1635.** 76.13 (3) of the statutes is amended to read:

9 76.13 (3) If the Dane County circuit court, after such roll is delivered to the
10 ~~state treasurer~~ secretary of administration, increases or decreases the assessment
11 of any company, the department shall immediately redetermine the tax of the
12 company on the basis of the revised assessment, and shall certify and deliver the
13 revised assessment to the ~~state treasurer~~ secretary of administration as a revision
14 of the tax roll. If the amount of tax upon the assessment as determined by the court
15 is less than the amount paid by the company, the ~~excess shall be refunded~~ secretary
16 of administration shall refund the excess to the company with interest at the rate of
17 9% per year ~~upon the certification of the redetermined tax and for that purpose the~~
18 ~~secretary of administration, upon the certification and delivery of the revised tax roll,~~
19 ~~shall draw a warrant upon the state treasurer for the amount to be so refunded.~~ If
20 the amount of the tax upon the assessment as determined by the court is in excess
21 of the amount of the tax as determined by the department, interest shall be paid on
22 the additional amount at the rate of 12% per year from the date of entry of judgment
23 to the date the judgment becomes final, and at 1.5% per month thereafter until paid.

24 ✓ ***-0529/4.146* SECTION 1636.** 76.15 (2) of the statutes is amended to read:

SENATE BILL 44

1 76.15 (2) The power to reassess the property of any company defined in s. 76.02
2 and the general property of the state, and to redetermine the average rate of
3 taxation, may be exercised under sub. (1) as often as may be necessary until the
4 amount of taxes legally due from any such company for any year under ss. 76.01 to
5 76.26 has been finally and definitely determined. Whenever any sum or part thereof,
6 levied upon any property subject to taxation under ss. 76.01 to 76.26 so set aside has
7 been paid and not refunded, the payment so made shall be applied upon the
8 reassessment upon the property, and the reassessment of taxes to that extent shall
9 be deemed to be satisfied. When the tax roll on the reassessment is completed and
10 delivered to the ~~state treasurer~~ secretary of administration, the department shall
11 immediately notify by certified mail each of the several companies taxed to pay the
12 amount of the taxes extended on the tax roll within 30 days.

13 ✓ ~~*-0529/4.147*~~ SECTION 1637. 76.22 (3) of the statutes is amended to read:

14 76.22 (3) The ~~state treasurer~~ secretary of administration for and in the name
15 of the state may bid at the sale and the state may become the purchaser of the
16 property of any such company under a judgment for its sale for taxes, interest, and
17 costs.

18 ✓ ~~*-0529/4.148*~~ SECTION 1638. 76.24 (1) of the statutes is amended to read:

19 76.24 (1) All taxes collected from companies defined in s. 76.02 under this
20 subchapter shall be transmitted by the department to the ~~state treasurer~~ secretary
21 of administration and become a part of the general fund for the use of the state,
22 except that taxes paid into the state treasury by any air carrier or railroad company
23 shall be deposited in the transportation fund.

24 ✓ ~~*-0529/4.149*~~ SECTION 1640. 76.28 (4) (b) of the statutes is amended to read:

SENATE BILL 44

SECTION 1640

1 76.28 (4) (b) In the case of overpayments of license fees by any light, heat and
2 power company under par. (a), the department shall certify the overpayments to the
3 department of administration, which shall audit the amount of the overpayments
4 and the ~~state treasurer~~ secretary of administration shall pay the amounts
5 determined by means of the audit. All refunds of license fees under this subsection
6 shall bear interest at the annual rate of 9% from the date of the original payment to
7 the date when the refund is made. The time for making additional levies of license
8 fees or claims for refunds of excess license fees paid, in respect to any year, shall be
9 limited to 4 years after the time the report for such year was filed.

10 ✓ ~~*-0529/4.150*~~ SECTION 1642. 76.39 (4) (d) of the statutes is amended to read:

11 76.39 (4) (d) All refunds shall be certified by the department to the department
12 of administration which shall audit the amount of the refunds and the ~~state~~
13 ~~treasurer~~ secretary of administration shall pay the amount, together with interest
14 at the rate of 9% per year from the date payment was made. All additional taxes shall
15 bear interest at the rate of 12% per year from the time they should have been paid
16 to the date upon which the additional taxes shall become delinquent if unpaid.

17 ✓ ~~*-0529/4.151*~~ SECTION 1643. 76.48 (3) of the statutes is amended to read:

18 76.48 (3) On or before May 1 in each year, the department of revenue shall
19 compute and assess the license fees provided for in sub. (1r) and certify the amounts
20 due to the ~~state treasurer~~ and file a duplicate thereof with the department secretary
21 of administration. The department shall notify each electric cooperative of the
22 amount of the license fees so assessed. The fees shall become delinquent if not paid
23 when due and when delinquent shall be subject to interest at the rate of 1.5% per
24 month on the amount of license fee until paid. The interest shall be collected by the
25 department and, upon collection, forwarded to the ~~state treasurer~~ secretary of

SENATE BILL 44

1 ~~administration~~ and retained by the state. The payment dates provided for in sub.
2 (3a) shall apply.

3 ✓ ~~*-0529/4.152*~~ SECTION 1644. 76.48 (5) of the statutes is amended to read:

4 76.48 (5) Additional assessments may be made, if notice of such assessment is
5 given, within 4 years of the date the annual return was filed, but if no return was
6 filed, or if the return filed was incorrect and was filed with intent to defeat or evade
7 the tax, an additional assessment may be made at any time upon the discovery of
8 gross revenues by the department. Refunds may be made if a claim for the refund
9 is filed in writing with the department within 4 years of the date the annual return
10 was filed. Refunds shall bear interest at the rate of 9% per year and shall be certified
11 by the department to the secretary of administration who shall audit the amounts
12 of such overpayments and ~~the state treasurer shall~~ pay the amount audited.
13 Additional assessments shall bear interest at the rate of 12% per year from the time
14 they should have been paid to the date upon which they shall become delinquent if
15 unpaid.

16 ✓ ~~*b0355/1.6*~~ SECTION 1646d. 77.04 (2) of the statutes is amended to read:

17 77.04 (2) TAX PER ACRE; PAYMENT; PENALTY. The “acreage share” shall be
18 computed at the rate of 10 cents per acre on all lands entered prior to 1972. On all
19 lands entered after December 31, 1971, the “acreage share” shall be computed every
20 10 years to the nearest cent by the department of revenue at the rate of 20 cents per
21 acre multiplied by a ratio using the equalized value of the combined residential,
22 commercial, manufacturing, agricultural, ~~swamp, or waste~~ undeveloped,
23 agricultural forest, and productive forest land classes under s. 70.32 (2) within the
24 state in 1972 as the denominator, and using equalized value for these combined land
25 classes in 1982 and every 10th year thereafter as the numerator. All owners shall

SENATE BILL 44

SECTION 1646d

1 pay to the taxation district treasurer the acreage share on each description on or
2 before January 31. If the acreage share is not paid when due to the taxation district
3 treasurer it shall be subject to interest and penalty as provided under ss. 74.11 (11),
4 74.12 (10) and 74.47. These lands shall be returned as delinquent and a tax
5 certificate under subch. VII of ch. 74 shall be issued on them. After 2 years from the
6 date of the issuance of a tax certificate, the county clerk shall promptly take a tax
7 deed under ch. 75. On taking such deed the county clerk shall certify that fact and
8 specify the descriptions to the department of natural resources.

9 ~~*-0338/1.5*~~ SECTION 1647. 77.14 of the statutes is amended to read:

10 ✓ 77.14 **Forest croplands information, protection, appropriation.** The
11 department of natural resources shall publish and distribute information regarding
12 the method of taxation of forest croplands under this subchapter, and may employ
13 a fire warden in charge of fire prevention in forest croplands. All actual and
14 necessary expenses incurred by the department of natural resources or by the
15 department of revenue in the performance of their duties under this subchapter shall
16 be paid from the appropriation made in s. 20.370 (1) ~~(mu)~~ (mv) upon certification by
17 the department incurring such expenses.

18 ✓ *b0369/1.1* SECTION 1647m. 77.52 (2) (a) 1. of the statutes is amended to read:

19 77.52 (2) (a) 1. The furnishing of rooms or lodging to transients by hotelkeepers,
20 motel operators and other persons furnishing accommodations that are available to
21 the public, irrespective of whether membership is required for use of the
22 accommodations, ~~if the use of the rooms or lodging is not fixed at the time of sale as~~
23 ~~to the starting day or the lodging unit.~~ In this subdivision, “transient” means any
24 person residing for a continuous period of less than one month in a hotel, motel or
25 other furnished accommodations available to the public. In this subdivision, “hotel”

SENATE BILL 44**SECTION 1647m**

1 or “motel” means a building or group of buildings in which the public may obtain
2 accommodations for a consideration, including, without limitation, such
3 establishments as inns, motels, tourist homes, tourist houses or courts, lodging
4 houses, rooming houses, summer camps, apartment hotels, resort lodges and cabins
5 and any other building or group of buildings in which accommodations are available
6 to the public, except accommodations, including mobile homes as defined in s.
7 66.0435 (1) (d), rented for a continuous period of more than one month and
8 accommodations furnished by any hospitals, sanatoriums, or nursing homes, or by
9 corporations or associations organized and operated exclusively for religious,
10 charitable or educational purposes provided that no part of the net earnings of such
11 corporations and associations inures to the benefit of any private shareholder or
12 individual. In this subdivision, “one month” means a calendar month or 30 days,
13 whichever is less, counting the first day of the rental and not counting the last day
14 of the rental.

15 ***-0529/4.153*** SECTION 1649. 77.59 (7) of the statutes is amended to read:

16 77.59 (7) If the department believes that the collection of any tax imposed by
17 this subchapter will be jeopardized by delay, it shall notify the person determined to
18 owe the tax of its intention to proceed under s. 71.91 (5) for collection of the amount
19 determined to be owing, including penalties and interest. Such notice shall be by
20 certified or registered mail or by personal service and the warrant of the department
21 shall not issue if the person, within 10 days after such notice furnishes a bond in such
22 amount not exceeding double the amount determined to be owing and with such
23 sureties as the department approves, conditioned upon the payment of so much of
24 the taxes, interest, and penalties as shall finally be determined to be due. Nothing
25 in this subsection shall affect the review of determinations of tax as provided in this

SENATE BILL 44

SECTION 1649

1 subchapter and any amounts collected under this subsection shall be deposited with
2 the ~~state treasurer~~ secretary of administration and disbursed after final
3 determination of the taxes as are amounts deposited under ss. 71.89 (1) and 71.90
4 (2).

5 ~~*b0220/2.2*~~ SECTION 1650m. 77.635 of the statutes is created to read:

6 ✓ 77.635 **Determination of tax receipts related to motor vehicles.**

7 Beginning on July 1, 2005, and on each July 1 thereafter, the department of revenue
8 shall determine the total amount of the taxes imposed under ss. 77.52 and 77.53 that
9 is paid to the department of revenue and to the department of transportation in the
10 immediately preceding calendar year on the sale or use of new motor vehicles.
11 Annually on July 1, 20% of the total amount determined under this section shall be
12 transferred from s. 20.855 (4) (fn) to the transportation fund.

13 ✓ ~~*-1327/1.16*~~ SECTION 1651. 77.66 of the statutes is created to read:

14 **77.66 Certification for collection of sales and use tax.** The secretary of
15 revenue shall determine and periodically certify to the secretary of administration
16 the names of persons, and affiliates, as defined in s. 16.70 (1b), of persons, who make
17 sales of tangible personal property and taxable services that are subject to the taxes
18 imposed under this subchapter but who are not registered to collect and remit such
19 taxes to the department or, if registered, do not collect and remit such taxes .

20 ✓ ~~*-0338/1.6*~~ SECTION 1652. 77.91 (4) of the statutes is amended to read:

21 77.91 (4) EXPENSES. Except as provided in sub. (5), the department's expenses
22 for the administration of this subchapter shall be paid from the appropriation under
23 s. 20.370 (1) (~~mu~~) (mv).

24 ✓ ~~*-0338/1.7*~~ SECTION 1653. 77.91 (5) of the statutes is amended to read:

SENATE BILL 44

SECTION 1653

1 77.91 (5) RECORDING. Each register of deeds who receives notice of an order
2 under this subchapter shall record the action as provided under s. 59.43 (1). The
3 department shall pay the register of deeds the fee specified under s. 59.43 (2) (ag) 1.
4 from the appropriation under s. 20.370 (1) (cr). If the amount in the appropriation
5 under s. 20.370 (1) (cr) in any fiscal year is insufficient to pay the full amount
6 required under this subsection in that fiscal year, the department shall pay the
7 balance from the appropriation under s. 20.370 (1) ~~(mu)~~ (mv).

8 ✓ *b0372/5.5* SECTION 1653d. 79.01 (2d) of the statutes is amended to read:

9 79.01 (2d) There is established an account in the general fund entitled the
10 “County and Municipal Aid Account.”

11 ✓ *b0372/5.5* SECTION 1653e. 79.01 (2e) of the statutes is created to read:

12 79.01 (2e) There is established an account in the general fund entitled the
13 “Municipal Aid Account.”

14 ✓ *b0372/5.5* SECTION 1653f. 79.01 (2f) of the statutes is created to read:

15 79.01 (2f) There is established an account in the general fund entitled the
16 “Municipal Aid Distribution Account.”

17 ✓ *-1564/2.1* SECTION 1654. 79.015 of the statutes is amended to read:

18 79.015 Statement of estimated payments. The department of revenue, on
19 or before September 15 of each year, shall provide to each municipality and county
20 a statement of estimated payments to be made in the next calendar year to the
21 municipality or county under ss. 79.03, 79.035, ~~79.036~~, 79.04, 79.043, 79.044, 79.045,
22 79.05, ~~79.058~~, and 79.06.

23 ✓ *-1564/2.2* SECTION 1655. 79.02 (2) (b) of the statutes is amended to read:

24 79.02 (2) (b) Subject to s. 59.605 (4), payments in July shall equal 15% of the
25 municipality’s or county’s estimated payments under ss. 79.03, 79.035, ~~79.036~~, 79.04,

SENATE BILL 44

SECTION 1655

1 79.043, 79.044, 79.045, 79.058, and 79.06 and 100% of the municipality's estimated
2 payments under s. 79.05.

3 ***-1567/9.11* SECTION 1656.** 79.02 (3) of the statutes is amended to read:

4 **79.02 (3) (a)** Subject to s. 59.605 (4), payments to each municipality and county
5 in November shall equal that municipality's or county's entitlement to ~~shared~~
6 ~~revenues~~ under ss. 79.03, 79.035, ~~79.036~~, 79.04, 79.043, 79.044, 79.045, 79.05,
7 79.058, and 79.06 for the current year, minus the amount distributed to the
8 municipality or county in July.

9 **(b)** In November 2002, the amount of the payments to each municipality and
10 county under ss. 79.03, 79.04, 79.05, 79.058, and 79.06 to be paid from the
11 appropriation account under s. 20.855 (4) (rb) shall be the amount of such payments
12 to the municipality or county multiplied by the quotient of an amount equal to the
13 moneys available, as determined by the department of administration, from the
14 appropriation account under s. 20.855 (4) (rb) divided by \$826,068,930.

****NOTE: This is reconciled s. 79.02. This SECTION has been affected by LRB-1567
and LRB-1564.

15 ***-1567/9.12* SECTION 1657.** 79.02 (3) (c) of the statutes is created to read:

16 **79.02 (3) (c)** In November 2003, the total amount of the payments to each
17 municipality and county under ss. 79.03, 79.04, and 79.06 to be paid from the
18 appropriation account under s. 20.835 (1) (t) shall equal \$230,000,000 and shall be
19 applied to the payments in the manner determined by the department of revenue.

20 ***b0366/2.2* SECTION 1657d.** 79.02 (3) (cm) 1. of the statutes is created to read:

21 **79.02 (3) (cm) 1.** In November 2003, the total amount of the payments under
22 ss. 79.03, 79.04, and 79.06 to each county and municipality shall be reduced by an
23 amount equal to the amount of supplements paid from the appropriation under s.

SENATE BILL 44

SECTION 1657d

1 20.435 (4) (b) that the county or municipality received for the fiscal year in which a
2 payment is made under this section, as determined under s. 49.45 (51).

3 ✓ ***b0377/4.5* SECTION 1657d.** 79.02 (3) (cm) 2. of the statutes is created to read:

4 79.02 (3) (cm) 2. In November 2003, the total amount of the payments to each
5 municipality under ss. 79.03, 79.04, and 79.06 to be paid from the appropriation
6 account under s. 20.835 (1) (u) shall equal \$17,600,000 and shall be applied to the
7 payments in the manner determined by the department of revenue.

8 ✓ ***-1567/9.13* SECTION 1658.** 79.02 (3) (d) of the statutes is created to read:

9 79.02 (3) (d) 1. In November 2004, the total amount of the payments to each
10 municipality under ss. 79.043, 79.044, and 79.045 to be paid from the appropriation
11 account under s. 20.835 (1) (t) shall equal \$170,000,000 and shall be applied to the
12 payments in the manner determined by the department of revenue.

13 2. In November 2004, the total amount of the payments to each municipality
14 under ss. 79.043, 79.044, and 79.045 to be paid from the appropriation account under
15 s. 20.835 (1) (u) shall equal \$20,000,000 and shall be applied to the payments in the
16 manner determined by the department of revenue.

17 ✓ ***b0366/2.9* SECTION 1658d.** 79.02 (3) (e) of the statutes is created to read:

18 79.02 (3) (e) For the distribution in 2004 and subsequent years, the total
19 amount of the November payments to each county and municipality under ss. 79.035,
20 79.043, 79.044, and 79.045 shall be reduced by an amount equal to the amount of
21 supplements paid from the appropriation under s. 20.435 (4) (b) that the county or
22 municipality received for the fiscal year in which a payment is made under this
23 section, as determined under s. 49.45 (51).

24 ✓ ***-1567/9.14* SECTION 1659.** 79.03 (3) (a) of the statutes is amended to read:

SENATE BILL 44**SECTION 1659**

1 79.03 (3) (a) The amount in the shared revenue account for municipalities and
2 the amount in the shared revenue account for counties, less the payments under sub.
3 (2) and s. 79.04, and, for the distribution in 2003, the amount appropriated under s.
4 20.835 (1) (m), (t), and (u), shall be allocated to each municipality and county
5 respectively in proportion to its entitlement. In this paragraph, “entitlement” means
6 the product of aidable revenues and tax base weight.

7 ✓ ***b0033/24.28* SECTION 1659m.** 79.03 (3c) (f) of the statutes is amended to
8 read:

9 79.03 (3c) (f) *Distribution amount.* If the total amounts calculated under pars.
10 (c) to (e) exceed the total amount to be distributed under this subsection, the amount
11 paid to each eligible municipality shall be paid on a prorated basis. The total amount
12 to be distributed under this subsection from s. 20.835 (1) (b) is \$10,000,000 beginning
13 in 1996 and ending in 1999; and \$11,000,000 in the year 2000 and in the year 2001.
14 The total amount to be distributed under this subsection from ss. 20.835 (1) (b) and
15 20.855 (4) (rb) in 2002 is \$11,110,000 and the total amount to be distributed under
16 this subsection from s. 20.835 (1) (b) in 2003 is \$11,221,100 less the reductions under
17 s. 79.034.

18 ✓ ***b0352/2.1* SECTION 1659d.** 79.03 (3c) (b) 2. of the statutes is amended to read:

19 79.03 (3c) (b) 2. For the year before the year in which the statement under s.
20 79.015 is provided, the municipality levies property taxes for municipal purposes at
21 a rate of at least one mill per dollar of full value under s. 70.57, or, with regard to
22 payments in 2003, if the full valuation of property in the municipality is less than
23 \$10,000,000, the municipality levies property taxes for municipal purposes at a rate
24 of at least 0.85 mill per dollar of full value under s. 70.57.

25 ✓ ***-1565/6.1* SECTION 1660.** 79.03 (4) of the statutes is amended to read:

SENATE BILL 44

SECTION 1660

1 79.03 (4) In 1991, the total amount to be distributed under ss. 79.03, 79.04, and
 2 79.06 from s. 20.835 (1) (d) is \$869,000,000. In 1992, the total amount to be
 3 distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835 (1) (d) is \$885,961,300.
 4 In 1993, the total amount to be distributed under ss. 79.03, 79.04, and 79.06 from s.
 5 20.835 (1) (d) is \$903,680,500. In 1994, the total amounts to be distributed under this
 6 section and ss. 79.04 and 79.06 from s. 20.835 (1) (d) are \$746,547,500 to
 7 municipalities and \$168,981,800 to counties. Beginning in 1995 and ending in 2001,
 8 the total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from s. 20.835
 9 (1) (d) are \$761,478,000 to municipalities and \$168,981,800 to counties. In 2002, the
 10 total amounts to be distributed under ss. 79.03, 79.04, and 79.06 from ss. 20.835 (1)
 11 (d) and 20.855 (4) (rb) are \$769,092,800 to municipalities and \$170,671,600 to
 12 counties. In 2003, the total amounts to be distributed under ss. 79.03, 79.04, and
 13 79.06 from s. 20.835 (1) (d), (m), (t), and (u) are \$776,783,700 to municipalities, less
 14 the reductions under s. 79.025 (3) (cm), and \$172,378,300 to counties, less the
 15 reductions under s. 79.025 (3) (cm).

****NOTE: This is reconciled s. 79.03 (4). This SECTION has been affected by drafts
 with the following LRB numbers: LRB-1565/4 and LRB-1567/8.

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16 *~~1565/6.2~~* SECTION 1661. 79.034 of the statutes is created to read:
 17 **79.034 Reductions.** In 2003, after the total amount of the payments to each
 18 county and municipality under ss. 79.03, 79.04, 79.058, and 79.06 has been
 19 determined, the department of revenue shall reduce the total amount of such
 20 payments to each county and municipality by subtracting from such payments an
 21 amount based on the county's or municipality's population, as determined by the
 22 department, so that the total amount of the reduction to all such payments in 2003
 23 is \$10,000,000, except that the reduction applied to any county's or municipality's