

1           **SECTION 1498.** 51.35 (1) (c) of the statutes is amended to read:

2           51.35 (1) (c) The department may, without approval of the county department  
3 under s. 51.42 or 51.437 and notwithstanding par. (d) 3., transfer any patient from  
4 a treatment facility to another treatment facility when the condition of the patient  
5 requires such transfer without delay. The department shall notify the appropriate  
6 county department under s. 51.42 or 51.437 that the transfer has been made. Any  
7 patient so transferred may be returned to the treatment facility from which the  
8 transfer was made, upon orders from the department or the county department  
9 under s. 51.42 or 51.437, when such the return would be in the best interests of the  
10 patient.

11           **SECTION 1499.** 51.35 (1) (d) 1. and 2. of the statutes are amended to read:

12           51.35 (1) (d) 1. The Subject to subd. 2., the department may, without approval  
13 of the appropriate county department under s. 51.42 or 51.437, transfer any patient  
14 from a state treatment facility or other inpatient facility to an approved treatment  
15 facility which is less restrictive of the patient's personal freedom.

16           2. Transfer under this subsection paragraph may be made only if the transfer  
17 is consistent with the requirements of par. (a), and the department finds that the  
18 appropriate county department under s. 51.42 or 51.437 is unable to locate an  
19 approved treatment facility in the community, or that such the county department  
20 has acted in an arbitrary or capricious manner to prevent the transfer of the patient  
21 out of the state treatment facility or other inpatient facility contrary to medical and  
22 clinical judgment.

23           **SECTION 1499b.** 51.35 (1) (d) 3. of the statutes is renumbered 51.35 (1) (b) 3.  
24 and amended to read:

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

8           **SECTION 1500.** 51.35 (5) of the statutes is amended to read:

9           51.35 (5) RESIDENTIAL LIVING ARRANGEMENTS; TRANSITIONARY SERVICES. The  
10 department and any person, director or board authorized to discharge or transfer  
11 patients under this section shall ensure that a proper residential living arrangement  
12 and the necessary transitional services are available and provided for the patient  
13 being discharged or transferred. Under this subsection, a proper residential living  
14 arrangement may not include a shelter facility, as defined under s. ~~16-352~~ 560.9808  
15 (1) (d), unless the discharge or transfer to the shelter facility is made on an  
16 emergency basis for a period not to exceed 10 days.

17           **SECTION 1502.** 51.437 (4rm) (c) 2m. of the statutes is amended to read:

18           51.437 (4rm) (c) 2m. Bill the county department of developmental disabilities  
19 services for services that are not provided by the federal government and that are  
20 provided under s. 51.06 (1m) (d) to individuals who are eligible for medical assistance  
21 ~~that are not provided by the federal government, plus any applicable surcharge~~  
22 under s. 51.06 (5), using the procedure established under subd. 1.

23           **SECTION 1503.** 51.67 (intro.) of the statutes is amended to read:

24           **51.67 Alternate procedure; protective services.** (intro.) If, after a hearing  
25 under s. 51.13 (4) or 51.20, the court finds that commitment under this chapter is not

1 warranted and that the subject individual is a fit subject for guardianship and  
2 protective placement or services, the court may, without further notice, appoint a  
3 temporary guardian for the subject individual and order temporary protective  
4 placement or services under ch. 55 for a period not to exceed 30 days. If the court  
5 orders temporary Temporary protective placement for an individual under the age  
6 of 22 years in a center for the developmentally disabled, this placement may be made  
7 only at the central center for the developmentally disabled unless the department  
8 authorizes the placement or transfer to the northern or southern center for the  
9 developmentally disabled is subject to s. 51.06 (3). Any interested party may then  
10 file a petition for permanent guardianship or protective placement or services,  
11 including medication, under ch. 55. If the individual is in a treatment facility, the  
12 individual may remain in the facility during the period of temporary protective  
13 placement if no other appropriate facility is available. The court may order  
14 psychotropic medication as a temporary protective service under this section if it  
15 finds that there is probable cause to believe the individual is not competent to refuse  
16 psychotropic medication and that the medication ordered will have therapeutic  
17 value and will not unreasonably impair the ability of the individual to prepare for  
18 and participate in subsequent legal proceedings. An individual is not competent to  
19 refuse psychotropic medication if, because of chronic mental illness, and after the  
20 advantages and disadvantages of and alternatives to accepting the particular  
21 psychotropic medication have been explained to the individual, one of the following  
22 is true:

23       **SECTION 1504.** 55.001 of the statutes is amended to read:

24       **55.001 Declaration of policy.** The legislature recognizes that many citizens  
25 of the state, because of the infirmities of aging, chronic mental illness, mental

1 retardation, other developmental disabilities or like incapacities incurred at any age,  
2 are in need of protective services. These Except as provided in s. 49.45 (30m) (a),  
3 these services should, to the maximum degree of feasibility under programs, services  
4 and resources that the county board of supervisors is reasonably able to provide  
5 within the limits of available state and federal funds and of county funds required  
6 to be appropriated to match state funds, allow the individual the same rights as other  
7 citizens, and at the same time protect the individual from exploitation, abuse and  
8 degrading treatment. This chapter is designed to establish those services and assure  
9 their availability to all persons when in need of them, and to place the least possible  
10 restriction on personal liberty and exercise of constitutional rights consistent with  
11 due process and protection from abuse, exploitation and neglect.

12 **SECTION 1505.** 55.01 (4g) of the statutes is created to read:

13 55.01 (4g) “Intermediate facility” has the meaning given in s. 46.279 (1) (a).

14 **SECTION 1506.** 55.01 (4t) of the statutes is created to read:

15 55.01 (4t) “Nursing facility” has the meaning given in s. 46.279 (1) (b).

16 **SECTION 1507.** 55.045 of the statutes is amended to read:

17 **55.045 Funding.** The Except as provided in s. 49.45 (30m) (a), the appropriate  
18 county department designated under s. 55.02 shall within the limits of available  
19 state and federal funds and of county funds required to be appropriated to match  
20 state funds, provide for the reasonable program needs of persons who are  
21 protectively placed or who receive protective services under this chapter, including  
22 reasonable expenses for the evaluations required by s. 55.06 (8). Payment and  
23 collections for protective placement or protective services provided in public facilities  
24 specified in s. 46.10 shall be governed in accordance with s. 46.10. The department  
25 may require that a person who is protectively placed or receives protective services

1 under this chapter provide reimbursement for services or care and custody received,  
2 based on the ability of the person to pay for such costs.

3 **SECTION 1508.** 55.06 (5) of the statutes is amended to read:

4 55.06 (5) Notice of a petition for placement shall be served upon the person  
5 sought to be placed, by personal service, at least 10 days prior to the time set for a  
6 hearing. Upon service of the notice, the person sought to be protected shall be  
7 informed of the complete contents of the notice. The person serving the notice shall  
8 return a certificate to the circuit judge verifying that the petition has been delivered  
9 and notice given. The notice shall include the names of all petitioners. Notice shall  
10 also be served personally or by mail upon the person's guardian ad litem, legal  
11 counsel, guardian, if any, presumptive adult heirs, and upon other persons who have  
12 physical custody of the person to be protected whose names and addresses are known  
13 to the petitioner or can with reasonable diligence be ascertained, to any  
14 governmental or private body or group from whom the person to be protected is  
15 known to be receiving aid, and to such other persons or entities as the court may  
16 require. Notice shall also be served personally or by mail upon the department at  
17 least 10 days prior to the time set for hearing if the person sought to be protected may  
18 be placed in a center for the developmentally disabled. ~~The department shall be~~  
19 ~~allowed to submit oral or written testimony regarding such a placement at the~~  
20 ~~hearing.~~ Notice shall also be served personally or by mail, at least 10 days before the  
21 time set for hearing, upon the county department that is participating in the  
22 program under s. 46.278 of the county of residence of the person sought to be  
23 protected, if the person has a developmental disability and may be placed in an  
24 intermediate facility or a nursing facility, except that, for a person sought to be  
25 protected to whom s. 46.279 (4m) applies, this notice shall instead be served on the

1 department. The incompetent or proposed incompetent is presumed able to attend  
2 the hearing unless, after a personal interview, the guardian ad litem certifies to the  
3 court that the person is unable to attend.

4 **SECTION 1509.** 55.06 (8) (intro.) of the statutes is amended to read:

5 55.06 (8) (intro.) Before ordering the protective placement of any individual,  
6 the court shall direct a comprehensive evaluation of the person in need of placement,  
7 if such an evaluation has not already been made. The court may utilize available  
8 multidisciplinary resources in the community in determining the need for  
9 placement. The board designated under s. 55.02 or an agency designated by it shall  
10 cooperate with the court in securing available resources. Where applicable by reason  
11 of the particular disability, the appropriate board designated under s. 55.02 or an  
12 agency designated by it having responsibility for the place of legal residence of the  
13 individual as provided in s. 49.001 (6) shall make a recommendation for placement.  
14 If the court is considering placement of the individual in a center for the  
15 developmentally disabled, the court shall request a statement or testimony from the  
16 department regarding whether the placement is appropriate for the person's needs  
17 and whether it is consistent with the purpose of the center under s. 51.06 (1) ~~unless~~  
18 ~~testimony was provided by the department under sub. (5).~~ If the individual has a  
19 developmental disability and the court is considering placement of the individual in  
20 an intermediate facility or a nursing facility, the court shall request a statement or  
21 testimony from the county department of the individual's county of residence that is  
22 participating in the program under s. 46.278 as to whether the individual's needs  
23 could be met in a noninstitutional setting, except that, if s. 46.279 (4m) applies to the  
24 individual, the court shall request the statement or testimony from the department,  
25 rather than the county department. A copy of the comprehensive evaluation shall be

1 provided to the guardian, the guardian ad litem, and to the individual or attorney  
2 at least 96 hours in advance of the hearing to determine placement. The court or the  
3 cooperating agency obtaining the evaluation shall request appropriate information  
4 which shall include at least the following:

5 **SECTION 1510.** 55.06 (9) (a) of the statutes is amended to read:

6 55.06 (9) (a) The court may order protective services under s. 55.05 (2) (d) as  
7 an alternative to placement. When ordering placement, the court, on the basis of the  
8 evaluation and other relevant evidence, shall order the appropriate board specified  
9 under s. 55.02 or an agency designated by it to protectively place the individual.  
10 Placement by the appropriate board or designated agency is subject to s. 46.279 and  
11 shall be made in the least restrictive environment consistent with the needs of the  
12 person to be placed and with the placement resources of the appropriate board  
13 specified under s. 55.02. Factors to be considered in making protective placement  
14 shall include the needs of the person to be protected for health, social, or  
15 rehabilitative services; the level of supervision needed; the reasonableness of the  
16 placement given the cost and the actual benefits in the level of functioning to be  
17 realized by the individual; the limits of available state and federal funds and of  
18 county funds required to be appropriated to match state funds; and the  
19 reasonableness of the placement given the number or projected number of  
20 individuals who will need protective placement and given the limited funds  
21 available. The Except as provided in s. 49.45 (30m), the county may not be required  
22 to provide funding, in addition to its funds that are required to be appropriated to  
23 match state funds, in order to protectively place an individual. Placement under this  
24 section does not replace commitment of a person in need of acute psychiatric  
25 treatment under s. 51.20 or 51.45 (13). Placement Subject to s. 46.279, placement

1 may be made to such facilities as nursing homes, public medical institutions, centers  
2 for the developmentally disabled under the requirements of s. 51.06 (3), foster care  
3 services and other home placements, or to other appropriate facilities but may not  
4 be made to units for the acutely mentally ill. If the appropriate board or designated  
5 agency proposes to place an individual who has a developmental disability in an  
6 intermediate facility or a nursing facility under an order under this paragraph, the  
7 county department, or, if s. 46.279 (4m) applies to the individual, the department or  
8 the department's contractor shall develop a plan under s. 46.279 (4) and furnish the  
9 plan to the board or agency and to the individual's guardian. The board or agency  
10 shall place the individual in a noninstitutional community setting in accord with the  
11 plan unless the court finds that placement in the intermediate facility or nursing  
12 facility is the most integrated setting, as defined in s. 46.279 (1) (bm), that is  
13 appropriate to the needs of the individual taking into account information presented  
14 by all affected parties. The prohibition of placements in units for the acutely  
15 mentally ill does not prevent placement by a court for short-term diagnostic  
16 procedures under par. (d). Placement in a locked unit shall require a specific finding  
17 of the court as to the need for such action. A placement facility may transfer a patient  
18 from a locked unit to a less restrictive environment without court approval.

19 **SECTION 1511.** 55.06 (9) (b) of the statutes is amended to read:

20 55.06 (9) (b) Transfer may be made between placement units or from a  
21 placement unit to a medical facility other than those specified in pars. (c) to (e) by a  
22 guardian or placement facility without approval by a court. When transfer is made  
23 by a placement facility, 24 hours' prior written notice of the transfer shall be provided  
24 to the guardian, when feasible. If it is not feasible to notify the guardian in advance,  
25 written notice shall be provided immediately upon transfer, and notice shall also be



1 provided to the court and to the board designated under s. 55.02 or an agency  
2 designated by it within a reasonable time, not to exceed 48 hours from the time of the  
3 transfer. Upon petition to a court by a guardian, ward, or attorney, or other  
4 interested person specifying objections to a transfer, or if the person is transferred  
5 to an intermediate facility or to a nursing facility, the court shall order a hearing,  
6 within 96 hours after filing of the petition, to determine whether there is probable  
7 cause to believe that the transfer is consistent with the requirements specified in par.  
8 (a) and is necessary for the best interests of the ward or, if the person is transferred  
9 to an intermediate facility or to a nursing facility, to determine if the intermediate  
10 facility or nursing facility is the most integrated setting, as defined in s. 46.279 (1)  
11 (bm), that is appropriate to the needs of the ward taking into account information  
12 presented by all affected parties. The court shall notify the ward, guardian, and  
13 petitioner of the time and place of the hearing, and a guardian ad litem shall be  
14 appointed to represent the ward. If the person is an adult who is indigent, the county  
15 of legal settlement shall be liable for guardian ad litem fees. If the person is a child,  
16 the person's parents or the county of legal settlement shall be liable for guardian ad  
17 litem fees as provided in s. 48.235 (8). The petitioner, ward, and guardian shall have  
18 the right to attend, and to present and cross-examine witnesses.

19 **SECTION 1512.** 55.06 (9) (c) of the statutes is amended to read:

20 55.06 (9) (c) Transfer Subject to s. 46.279, transfer to a more restrictive  
21 placement, including a locked unit, may be made with notice to the guardian, the  
22 court and appropriate board designated under s. 55.02 or an agency designated by  
23 it in the manner prescribed in par. (b). Upon petition by a guardian, ward or attorney,  
24 or other interested person specifying objections to the transfer or if the person has

1 a developmental disability and is transferred to an intermediate facility or a nursing  
2 facility, the court shall order a hearing as provided in par. (b).

3 **SECTION 1513.** 55.06 (10) (a) of the statutes is renumbered 55.06 (10) (a) 1.

4 **SECTION 1514.** 55.06 (10) (a) 2. of the statutes is created to read:

5 55.06 (10) (a) 2. If the person has a developmental disability and is placed in  
6 an intermediate facility or a nursing facility, the agency that is responsible for the  
7 protective placement shall notify in writing the county department of the county of  
8 residence of the person that is participating in the program under s. 46.278 or, if s.  
9 46.279 (4m) applies to the person, the department, at least 120 days before the  
10 review. The county department so notified or, if s. 46.279 (4m) applies, the  
11 department's contractor shall develop a plan under s. 46.279 (4) and furnish the plan  
12 to the court that ordered the placement and to the person's guardian. The court shall  
13 order that the person be transferred to the noninstitutional community setting in  
14 accordance with the plan unless the court finds that placement in the intermediate  
15 facility or nursing facility is the most integrated setting, as defined in s. 46.279 (1)  
16 (bm), that is appropriate to the needs of the person taking into account information  
17 presented by all affected parties.

18 **SECTION 1515.** 55.06 (11) (c) of the statutes is amended to read:

19 55.06 (11) (c) Upon a finding of probable cause under par. (b), the court may  
20 order temporary placement up to 30 days pending the hearing for a permanent  
21 placement, or the court may order such protective services as may be required. If an  
22 individual who has a developmental disability is ordered, under this paragraph, to  
23 be temporarily placed in an intermediate facility or in a nursing facility, and if at the  
24 hearing for permanent placement the court orders that the individual be protectively  
25 placed, the court may, before permanent placement, extend the temporary placement

1 order for not more than 90 days if necessary for the county department that is  
2 participating in the program under s. 46.278 or, if s. 46.279 (4m) applies, the  
3 department's contractor to develop the plan required under s. 46.279 (4).

4 **SECTION 1516.** 59.22 (2) (c) 2. of the statutes is amended to read:

5 59.22 (2) (c) 2. No action of the board may be contrary to or in derogation of the  
6 rules of the department of ~~health and family services~~ workforce development under  
7 s. ~~49.33~~ 49.78 (4) to (7) relating to employees administering old-age assistance, aid  
8 to families with dependent children, aid to the blind ~~and, or~~ aid to totally and  
9 permanently disabled persons or ss. 63.01 to 63.17.

10 **SECTION 1517.** 59.25 (3) (f) 1. of the statutes is amended to read:

11 59.25 (3) (f) 1. Except as provided in subd. 2., transmit to the ~~state treasurer~~  
12 secretary of administration at the time required by law to pay the state taxes a  
13 particular statement, certified by the county treasurer's personal signature affixed  
14 or attached thereto, of all moneys received by him or her during the preceding year  
15 and which are payable to the ~~state treasurer~~ secretary of administration for licenses,  
16 fines, penalties, or on any other account, and at the same time pay to the ~~state~~  
17 ~~treasurer~~ secretary of administration the amount thereof after deducting the legal  
18 fees.

19 **SECTION 1518.** 59.25 (3) (f) 2. of the statutes is amended to read:

20 59.25 (3) (f) 2. For all court imposed fines and forfeitures required by law to be  
21 deposited in the state treasury, the amounts required by s. 757.05 for the penalty  
22 assessment surcharge, the amounts required by s. 165.755 for the crime laboratories  
23 and drug law enforcement assessment, the amounts required by s. 167.31 (5) for the  
24 weapons assessment, the amounts required by s. 973.045 for the crime victim and  
25 witness assistance surcharge, the amounts required by s. 938.34 (8d) for the

1 delinquency victim and witness assistance surcharge, the amounts required by s.  
2 973.046 for the deoxyribonucleic acid analysis surcharge, the amounts required by  
3 s. 961.41 (5) for the drug abuse program improvement surcharge, the amounts  
4 required by s. 100.261 for the consumer protection assessment, the amounts  
5 authorized by s. 971.37 (1m) (c) 1. or required by s. 973.055 (1) for the domestic abuse  
6 assessment, the amounts required by s. 253.06 (4) (c) for the enforcement assessment  
7 under the supplemental food program for women, infants and children, the amounts  
8 required by s. 349.04 for the truck driver education assessment, the amounts  
9 required by ss. 346.177, 346.495 and 346.65 (4r) for the railroad crossing  
10 improvement assessment, the amounts required by s. 346.655 (2) (a) and (b) for the  
11 driver improvement surcharge, the amounts required by s. 102.85 (4) for the  
12 uninsured employer assessment, the amounts required by s. 299.93 for the  
13 environmental assessment, the amounts required by s. 29.983 for the wild animal  
14 protection assessment, the amounts required by ss. 29.987 and 169.46 (1) for the  
15 natural resources assessment surcharge, the amounts required by s. 29.985 for the  
16 fishing shelter removal assessment, the amounts required by s. 350.115 for the  
17 snowmobile registration restitution payment, and the amounts required by ss.  
18 29.989 and 169.46 (2) for natural resources restitution payments, transmit to the  
19 ~~state treasurer~~ secretary of administration a statement of all moneys required by law  
20 to be paid on the actions entered during the preceding month on or before the first  
21 day of the next succeeding month, certified by the county treasurer's personal  
22 signature affixed or attached thereto, and at the same time pay to the ~~state treasurer~~  
23 secretary of administration the amount thereof.

24 **SECTION 1519.** 59.25 (3) (k) of the statutes is amended to read:

1           59.25 (3) (k) Forward 40% of the state forfeitures, fines, and penalties under  
2 ch. 348 to the ~~state treasurer~~ secretary of administration for deposit in the  
3 transportation fund under s. 25.40 (1) (ig).

4           **SECTION 1520.** 59.25 (3) (L) of the statutes is amended to read:

5           59.25 (3) (L) Forward all money received under s. 66.0114 (3) (c) to the ~~state~~  
6 ~~treasurer~~ secretary of administration for deposit in the transportation fund under  
7 s. 25.40 (1) (ig).

8           **SECTION 1521.** 59.25 (3) (m) of the statutes is amended to read:

9           59.25 (3) (m) Forward 50% of the fees received under s. 351.07 (1g) to the ~~state~~  
10 ~~treasurer~~ secretary of administration for deposit in the transportation fund under  
11 s. 25.40 (1) (im).

12           **SECTION 1522.** 59.25 (3) (p) of the statutes is amended to read:

13           59.25 (3) (p) Pay to the ~~state treasurer~~ secretary of administration on his or her  
14 order the state percentage of fees received from the clerk of the circuit court under  
15 s. 59.40 (2) (m) and if any such moneys remain in his or her hands when he or she  
16 is required to pay the state percentage of fees, pay such moneys therewith to the ~~state~~  
17 ~~treasurer~~ secretary of administration.

18           **SECTION 1523.** 59.26 (8) (a) of the statutes is amended to read:

19           59.26 (8) (a) In any county with a population of less than 500,000, the board,  
20 by ordinance, may fix the number of deputy sheriffs to be appointed in that county  
21 at not less than that number required by sub. (1) (a) and (b) and may set the salary  
22 of those deputies. The board may provide by ordinance that deputy sheriff positions  
23 be filled by appointment by the sheriff from a list of all persons with the 3 highest  
24 scores for each position based on a competitive examination. Such competitive  
25 examinations may be by a county civil service commission or by the division of merit

1 recruitment and selection in the ~~department of employment relations~~ office of state  
2 human resources management at the option of the board and it shall so provide by  
3 ordinance. The division of merit recruitment and selection in the ~~department of~~  
4 ~~employment relations~~ office of state human resources management shall, upon  
5 request of the board, conduct such examination according to the methods used in  
6 examinations for the state civil service and shall certify an eligible list of the names  
7 of all persons with the 3 highest scores on that examination for each position to the  
8 sheriff of that county who shall make an appointment from that list to fill the position  
9 within 10 days after he or she receives the eligible list. The county for which such  
10 examination is conducted shall pay the cost of that examination. If a civil service  
11 commission is decided upon for the selection of deputy sheriffs, then ss. 63.01 to 63.17  
12 shall apply so far as consistent with this subsection, except ss. 63.03, 63.04 and 63.15  
13 and except the provision governing minimum compensation of the commissioners.  
14 The ordinance or an amending ordinance may provide for employee grievance  
15 procedures and disciplinary actions, for hours of work, for tours of duty according to  
16 seniority and for other administrative regulations. Any board provision consistent  
17 with this paragraph and existing on July 25, 1951, is validated. If the sheriff fills a  
18 deputy sheriff position by promotion, the sheriff shall make the appointment to the  
19 position from a list of 3 deputy sheriffs who receive the highest scores in a competitive  
20 examination. Such competitive examinations may be by a county civil service  
21 commission or by the division of merit recruitment and selection in the ~~department~~  
22 ~~of employment relations~~ office of state human resources management at the option  
23 of the board and it shall so provide by ordinance.

24 **SECTION 1524.** 59.40 (2) (m) of the statutes is amended to read:

1           59.40 (2) (m) Pay monthly to the ~~treasurer~~ secretary of administration for the  
2 use of the state the state's percentage of the fees required to be paid on each civil  
3 action, criminal action, and special proceeding filed during the preceding month and  
4 pay monthly to the ~~treasurer~~ secretary of administration for the use of the state the  
5 percentage of court imposed fines and forfeitures required by law to be deposited in  
6 the state treasury, the amounts required by s. 757.05 for the penalty assessment  
7 surcharge, the amounts required by s. 165.755 for the crime laboratories and drug  
8 law enforcement assessment, the amounts required by s. 167.31 (5) for the weapons  
9 assessment, the amounts required by s. 973.045 for the crime victim and witness  
10 assistance surcharge, the amounts required by s. 938.34 (8d) for the delinquency  
11 victim and witness assistance surcharge, the amounts required by s. 973.046 for the  
12 deoxyribonucleic acid analysis surcharge, the amounts required by s. 961.41 (5) for  
13 the drug abuse program improvement surcharge, the amounts required by s. 100.261  
14 for the consumer protection assessment, the amounts authorized by s. 971.37 (1m)  
15 (c) 1. or required by s. 973.055 for the domestic abuse assessment surcharge, the  
16 amounts required by s. 253.06 (4) (c) for the enforcement assessment under the  
17 supplemental food program for women, infants, and children, the amounts required  
18 by s. 349.04 for the truck driver education assessment, the amounts required by ss.  
19 346.177, 346.495, and 346.65 (4r) for the railroad crossing improvement assessment,  
20 the amounts required by s. 346.655 for the driver improvement surcharge, the  
21 amounts required by s. 102.85 (4) for the uninsured employer assessment, the  
22 amounts required by s. 299.93 for the environmental assessment, the amounts  
23 required under s. 29.983 for the wild animal protection assessment, the amounts  
24 required under ss. 29.987 (1) (d) and 169.46 (1) (d) for the natural resources  
25 assessment surcharge, the amounts required by s. 29.985 for the fishing shelter

1 removal assessment, the amounts required by s. 350.115 for the snowmobile  
2 registration restitution payment, and the amounts required under ss. 29.989 (1) (d)  
3 and 169.46 (2) (d) for the natural resources restitution payments. The payments  
4 shall be made by the 15th day of the month following receipt thereof.

5 **SECTION 1526.** 59.53 (24) of the statutes is created to read:

6 **59.53 (24) COUNTY PAYMENTS MADE UNDER MEDICAL ASSISTANCE.** The board shall,  
7 upon demand by the department of health and family services, authorize payment  
8 to that department not to exceed any of the following:

9 (a) *Home and community based services.* For services provided under ss. 46.275  
10 and 46.278 beginning in 2001 and thereafter, any payment made under s. 20.435 (4)  
11 (hm), and the portion of the payment made under s. 20.435 (4) (o) for Medical  
12 Assistance Program benefits administered under ss. 46.275 and 46.278 that is  
13 related to any rates increased for services under s. 46.275 or 46.278 beginning in  
14 2001.

15 (b) *Alcohol and other drug and mental health prevention and treatment*  
16 *services.* For alcohol and other drug and mental health prevention and treatment  
17 services provided under s. 49.46 (2) (a) 1., 2., and 4. d. and e. and (b) 6. b., c., d., f.,  
18 fm., j., k., L., and m., 9., 12., 12m., 13., 15., and 16. beginning in 2003 and thereafter,  
19 any payment made under s. 20.435 (4) (hm), and the portion of the payment made  
20 under s. 20.435 (4) (o) as Medical Assistance Program benefits for the services that  
21 is related to any rates increased for these services beginning in 2003.

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

23 66.0114 (1) (bm) The official receiving the penalties shall remit all moneys  
24 collected to the treasurer of the city, village, town sanitary district, or public inland  
25 lake protection and rehabilitation district in whose behalf the sum was paid, except



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

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

18 66.0114 (3) (c) The entire amount in excess of \$150 of any forfeiture imposed  
19 for the violation of any traffic regulation in conformity with ch. 348 shall be  
20 transmitted to the county treasurer if the violation occurred on an interstate  
21 highway, a state trunk highway, or a highway over which the local highway authority  
22 does not have primary maintenance responsibility. The county treasurer shall then  
23 make payment to the ~~state treasurer~~ secretary of administration as provided in s.  
24 59.25 (3) (L).

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

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

DEFINITIONS. In this section:

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

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

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

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

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

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

1. A fire department.

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

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

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

*Creation.* 1. A board shall be created by the city, village, or town, and by the county, in which a facility is located. The governing bodies of the political subdivisions shall enact an ordinance creating the board and the members of the board shall be

1 appointed under par. (b). Each member of the board shall serve at the pleasure of  
2 the governing body or group that appoints the individual, except that if the members  
3 appointed under par. (b) 1., 2., and 3. act under par. (b) 5. the term of the member  
4 appointed under par. (b) 4. shall end upon the selection of a new member under that  
5 subdivision.

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

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

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

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

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

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

24 (c) *Responsibilities, meetings, compensation.* 1. The board shall select from  
25 among its members a president, vice president, and secretary–treasurer. Meetings

1 of the board may be called by the president or by any other member of the board, and  
2 shall be held in a building in which the governing body of a political subdivision holds  
3 its meetings.

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

9 3. The board shall establish an account at a financial institution, as defined in  
10 s. 69.30 (1) (b), and shall deposit into the account any revenues received under sub.  
11 (3).

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

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

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

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

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

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

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

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

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

12           (c) If a compact requires payments to a political subdivision and such payments  
13 are less than the amount certified under sub. (2) (c) 5., the department of  
14 administration shall pay annually to the board, from the appropriation under s.  
15 20.505 (8) (k), an amount equal to the difference between the amount certified under  
16 sub. (2) (c) 5. and the amount that is paid to the political subdivision under the  
17 compact.

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

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

23           (b) To each political subdivision that is represented on the board by a person  
24 appointed under sub. (2) (b) 1., 2., and 4., an amount equal to the amount that the

1 political subdivision would have received, in the year to which the payment relates,  
2 in property taxes on the facility if the facility had been subject to property taxes.

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

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

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

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

14 66.0517 (3) (b) 1. Except as provided in sub. (2) (b), a weed commissioner shall  
15 receive compensation for the destruction of noxious weeds as determined by the town  
16 board, village board, or city council upon presenting to the proper treasurer the  
17 account for noxious weed destruction, verified by oath and approved by the  
18 appointing officer. The account shall specify by separate items the amount  
19 chargeable to each piece of land, describing the land, and shall, after being paid by  
20 the treasurer, be filed with the town, village, or city clerk. The clerk shall enter the  
21 amount chargeable to each tract of land in the next tax roll in a column headed "For  
22 the Destruction of Weeds", as a tax on the lands upon which the weeds were  
23 destroyed. The tax shall be collected under ch. 74, except in case of lands which are  
24 exempt from taxation, railroad lands, or other lands for which taxes are not collected  
25 under ch. 74. A delinquent tax may be collected as is a delinquent real property tax

1 under chs. 74 and 75 or as is a delinquent personal property tax under ch. 74. In case  
2 of railroad lands or other lands for which taxes are not collected under ch. 74, the  
3 amount chargeable against these lands shall be certified by the town, village, or city  
4 clerk to the ~~state treasurer~~ secretary of administration who shall add the amount  
5 designated to the sum due from the company owning, occupying, or controlling the  
6 lands specified. The ~~state treasurer~~ secretary of administration shall collect the  
7 amount chargeable as prescribed in subch. I of ch. 76 and return the amount collected  
8 to the town, city, or village from which the certification was received.

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

10 **66.0602 Local levy limits.** (1) DEFINITIONS. In this section:

11 (a) “Debt service” includes debt service on debt issued or reissued to fund or  
12 refund outstanding municipal or county obligations, interest on outstanding  
13 municipal or county obligations, and related issuance costs and redemption  
14 premiums.

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

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

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

23 (3) EXCEPTIONS. (a) If a political subdivision transfers to another governmental  
24 unit responsibility for providing any service that the political subdivision provided  
25 in the preceding year, the levy increase limit otherwise applicable under this section

1 to the political subdivision in the current year is decreased to reflect the cost that the  
2 political subdivision would have incurred to provide that service, as determined by  
3 the department of revenue.

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

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

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

23 (4) REFERENDUM EXCEPTION. (a) A political subdivision may exceed the levy  
24 increase limit under sub. (2) if its governing body adopts a resolution to that effect  
25 and if the resolution is approved in a referendum. The resolution shall specify the



1 proposed amount of increase in the levy beyond the amount that is allowed under  
2 sub. (2). With regard to a referendum relating to the 2003 or 2005 levy, the political  
3 subdivision may call a special referendum for the purpose of submitting the  
4 resolution to the electors of the political subdivision for approval or rejection. With  
5 regard to a referendum relating to the 2004 levy, the referendum shall be held at the  
6 next succeeding spring primary or election or September primary or general election.

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

10 (c) The referendum shall be held in accordance with chs. 5 to 12. The political  
11 subdivision shall provide the election officials with all necessary election supplies.  
12 The form of the ballot shall correspond substantially with the standard form for  
13 referendum ballots prescribed by the elections board under ss. 5.64 (2) and 7.08 (1)

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

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

24 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than 2,000 may  
25 exceed the levy increase limit otherwise applicable under this section to the town if

1 the annual town meeting adopts a resolution to that effect. The limit otherwise  
2 applicable to the town under sub. (2) is increased in the next fiscal year by the  
3 percentage approved by a majority of those voting on the question. Within 14 days  
4 after the adoption of the resolution, the town clerk shall certify the results of the vote  
5 to the department of revenue.

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

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

8 66.1001 (4) (b) 4. After September 1, ~~2003~~ 2005, the department of  
9 administration.

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

11 69.14 (1) (cm) *Information concerning paternity.* For a birth which occurs en  
12 route to or at a hospital, the filing party shall give the mother a copy of the pamphlet  
13 under s. 69.03 (14). If the child's parents are not married at the time of the child's  
14 birth, the filing party shall give the mother a copy of the form prescribed by the state  
15 registrar under s. 69.15 (3) (b) 3. The filing party shall ensure that trained,  
16 designated hospital staff provide to the child's available parents oral information or  
17 an audio or video presentation and written information about the form and the  
18 significance and benefits of, and alternatives to, establishing paternity, before the  
19 parents sign the form. The filing party shall also provide an opportunity to complete  
20 the form and have the form notarized in the hospital. If the mother provides a  
21 completed form to the filing party while she is a patient in the hospital and within  
22 5 days after the birth, the filing party shall send the form directly to the state  
23 registrar. ~~From the appropriation under s. 20.445 (3) (dz), the~~ The department of  
24 workforce development shall pay the filing party a financial incentive for correctly  
25 filing a form within 60 days after the child's birth.

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

2           69.22 (1) (c) Twelve dollars for issuing an uncertified copy of a birth certificate  
3 or a certified copy of a birth certificate, \$7 of which shall be forwarded to the state  
4 treasurer secretary of administration as provided in sub. (1m) and credited to the  
5 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional  
6 certified or uncertified copy of the same birth certificate issued at the same time.

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

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

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

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

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

21           70.114 (1) (b) 1. ~~“Estimated value”,~~ For land purchased before the effective date  
22 of this subdivision .... [revisor inserts date], “estimated value,” for the year during  
23 which land is purchased, means the purchase price and, for later years, means the  
24 value that was used for calculating the aid payment under this section for the prior  
25 year increased or decreased to reflect the annual percentage change in the equalized

1 valuation of all property, excluding improvements, in the taxation district, as  
2 determined by comparing the most recent determination of equalized valuation  
3 under s. 70.57 for that property to the next preceding determination of equalized  
4 valuation under s. 70.57 for that property.

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

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

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

22 70.32 (2) (a) (intro.) The assessor shall segregate into the following classes on  
23 the basis of use and set down separately in proper columns the values of the land,  
24 exclusive of improvements, and, except for subs. 5., 5m., and 6., the improvements  
25 in each class:

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

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

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

4           70.32 (2) (a) 5m. Agricultural forest.

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

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

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

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

15           70.32 (2) (c) 4. ~~“Swampland or wasteland”~~ “Undeveloped land” means bog,  
16 marsh, lowland brush, uncultivated land zoned as shoreland under s. 59.692 and  
17 shown as a wetland on a final map under s. 23.32 or other nonproductive lands not  
18 otherwise classified under this subsection.

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

20           70.32 (2r) (d) Any modification by the department of revenue to the procedures  
21 used to implement the valuation method as described under par. (c) shall be approved  
22 as rules under subchapter II of ch. 227.

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

24           70.32 (4) Beginning with the assessments as of January 1, 2004, agricultural  
25 forest land shall be assessed at 50% of its full value, as determined under sub. (1),

1 and undeveloped land shall be assessed at 50% of its full value, as determined under  
2 sub. (1).

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

4 **70.385 Collection of the tax.** All taxes as evidenced by the report under s.  
5 70.38 (1) are due and payable to the department on or before June 15, and shall be  
6 deposited by the department with the ~~state treasurer~~ secretary of administration.

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

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

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

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

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

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

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

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

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

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

INSEK-  
601  
14  
attached

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

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

17           71.01 (6) (j) For taxable years that begin after December 31, 1994, and before  
18 January 1, 1996, for natural persons and fiduciaries, except fiduciaries of nuclear  
19 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
20 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,  
21 104, and 110 of P.L. 102-227 and sections 13113, 13150 (d), 13171 (d), 13174, and  
22 13203 (d) of P.L. 103-66, and as amended by P.L. 104-7, P.L. 104-117, P.L. 104-188,  
23 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104-188, P.L. 104-191, P.L.  
24 104-193, P.L. 105-34, P.L. 105-206, P.L. 105-277, and P.L. 106-554, excluding  
25 sections 162 and 165 of P.L. 106-554, P.L. 107-134, P.L. 107-147, excluding sections

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



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

2           71.01 (6) (k) For taxable years that begin after December 31, 1995, and before  
3           January 1, 1997, for natural persons and fiduciaries, except fiduciaries of nuclear  
4           decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
5           Internal Revenue Code as amended to December 31, 1995, excluding sections 103,  
6           104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and  
7           13203 (d) of P.L. 103–66, and as amended by P.L. 104–117, P.L. 104–188, excluding  
8           sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.  
9           104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554,  
10          excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147,  
11          excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly  
12          affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L.  
13          101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227,  
14          excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.  
15          103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
16          103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L.  
17          104–188, excluding sections 1123, 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L.  
18          104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, and  
19          P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–134, P.L.  
20          107–147, excluding sections 101 and 406 of P.L. 107–147, and P.L. 107–181. The  
21          Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
22          purposes. Amendments to the federal Internal Revenue Code enacted after  
23          December 31, 1995, do not apply to this paragraph with respect to taxable years  
24          beginning after December 31, 1995, and before January 1, 1997, except that  
25          changes to the Internal Revenue Code made by P.L. 104–117, P.L. 104–188, excluding

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

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

12 71.01 (6) (L) For taxable years that begin after December 31, 1996, and before  
13 January 1, 1998, for natural persons and fiduciaries, except fiduciaries of nuclear  
14 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
15 Internal Revenue Code as amended to December 31, 1996, excluding sections 103,  
16 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
17 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
18 104–188, and as amended by P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277,  
19 P.L. 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.  
20 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding  
21 sections 101 and 406 of P.L. 107–147, and P.L. 107–181, and as indirectly affected by  
22 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,  
23 P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding  
24 sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66,  
25 excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,

1 P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188,  
2 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.  
3 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L.  
4 106–36, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.  
5 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding  
6 sections 101 and 406 of P.L. 107–147, and P.L. 107–181. The Internal Revenue Code  
7 applies for Wisconsin purposes at the same time as for federal purposes.  
8 Amendments to the federal Internal Revenue Code enacted after  
9 December 31, 1996, do not apply to this paragraph with respect to taxable years  
10 beginning after December 31, 1996, and before January 1, 1998, except that  
11 changes to the Internal Revenue Code made by 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, and  
15 changes that indirectly affect the provisions applicable to this subchapter made by  
16 P.L. 105–33, P.L. 105–34, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–554,  
17 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section  
18 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.  
19 107–147, and P.L. 107–181, apply for Wisconsin purposes at the same time as for  
20 federal purposes.

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

22 71.01 (6) (m) For taxable years that begin after December 31, 1997, and before  
23 January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear  
24 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
25 Internal Revenue Code as amended to December 31, 1997, excluding sections 103,

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

1 P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–554,  
2 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section  
3 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.  
4 107–147, and P.L. 107–181, apply for Wisconsin purposes at the same time as for  
5 federal purposes.

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

7 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before  
8 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear  
9 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
10 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,  
11 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
12 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
13 104–188, and as amended by P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,  
14 excluding sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section  
15 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L.  
16 107–147, P.L. 107–181, and P.L. 107–276, and as indirectly affected by P.L. 99–514,  
17 P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239,  
18 P.L. 101–280, P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104,  
19 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections  
20 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.  
21 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections  
22 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.  
23 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.  
24 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of  
25 P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134,

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

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

17 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before  
18 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear  
19 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
20 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,  
21 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
22 (d) of P.L. 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
23 104–188, and as amended by P.L. 106–230, P.L. 106–554, excluding sections 162 and  
24 165 of P.L. 106–554 and, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.  
25 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections

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

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

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

4 71.01 (6) (p) For taxable years that begin after December 31, 2002, for natural  
5 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
6 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code  
7 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.  
8 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,  
9 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 106–519,  
10 sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, and  
11 section 101 of P.L. 107–147, and as indirectly affected by P.L. 99–514, P.L. 100–203,  
12 P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280,  
13 P.L. 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.  
14 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150  
15 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
16 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202  
17 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
18 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.  
19 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
20 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.  
21 107–116, P.L. 107–134, P.L. 107–147, excluding section 101 of P.L. 107–147, P.L.  
22 107–181, P.L. 107–210, P.L. 107–276, and P.L. 107–358. The Internal Revenue Code  
23 applies for Wisconsin purposes at the same time as for federal purposes.  
24 Amendments to the federal Internal Revenue Code enacted after December 31, 2002,



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

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

4 71.10 (5) (h) *Certification of amounts.* (intro.) Annually, on or before September  
5 15, the secretary of revenue shall certify to the department of natural resources, and  
6 the department of administration ~~and the state treasurer:~~

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

8 71.10 (5e) (h) *Certification of amounts.* (intro.) Annually, on or before  
9 September 15, the secretary of revenue shall certify to the district board under  
10 subch. IV of ch. 229, and the department of administration ~~and the state treasurer:~~

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

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

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

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

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

24 71.22 (4) (k) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
25 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after

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

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

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

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

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

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

21 71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
22 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after  
23 December 31, 1997, and before January 1, 1999, means the federal Internal  
24 Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and  
25 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.

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

1 changes that indirectly affect the provisions applicable to this subchapter made by  
2 P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, 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 **SECTION 1582df.** 71.22 (4) (n) of the statutes is amended to read:

8 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
9 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after  
10 December 31, 1998, and before January 1, 2000, means the federal Internal  
11 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and  
12 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
13 103–66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,  
14 and as amended by P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding  
15 sections 162 and 165 of P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L.  
16 107–16, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147,  
17 P.L. 107–181, and P.L. 107–276, and as indirectly affected in the provisions  
18 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding  
19 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514  
20 and section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.  
21 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.  
22 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150  
23 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
24 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
25 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.

1 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.  
2 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.  
3 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding  
4 sections 101 and 406 of P.L. 107–147, P.L. 107–181, and P.L. 107–276. The Internal  
5 Revenue Code applies for Wisconsin purposes at the same time as for federal  
6 purposes. Amendments to the federal Internal Revenue Code enacted after  
7 December 31, 1998, do not apply to this paragraph with respect to taxable years  
8 beginning after December 31, 1998, and before January 1, 2000, except that  
9 changes to the Internal Revenue Code made by P.L. 106–36, P.L. 106–170, P.L.  
10 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, and P.L.  
11 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134, P.L. 107–147, excluding  
12 sections 101 and 406 of P.L. 107–147, P.L. 107–181, and P.L. 107–276, and changes  
13 that indirectly affect the provisions applicable to this subchapter made by P.L.  
14 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of  
15 P.L. 106–554, and P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–134,  
16 P.L. 107–147, excluding sections 101 and 406 of P.L. 107–147, P.L. 107–181, and P.L.  
17 107–276, apply for Wisconsin purposes at the same time as for federal purposes.

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

19 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
20 (1g) and 71.42 (2), “Internal Revenue Code”, for taxable years that begin after  
21 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue  
22 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.  
23 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66  
24 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, and as  
25 amended by P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L.



1 106-554, and P.L. 107-15, P.L. 107-16, ~~excluding and P.L. 107-16~~, excluding section  
2 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding  
3 sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, and  
4 P.L. 107-358, and as indirectly affected in the provisions applicable to this  
5 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2)  
6 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008  
7 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
8 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
9 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
10 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
11 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
12 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
13 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
14 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L. 107-15, P.L.  
15 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
16 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181,  
17 P.L. 107-210, P.L. 107-276, and P.L. 107-358. The Internal Revenue Code applies  
18 for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
19 federal Internal Revenue Code enacted after December 31, 1999, do not apply to this  
20 paragraph with respect to taxable years beginning after December 31, 1999, and  
21 before January 1, 2003, except that changes to the Internal Revenue Code made by  
22 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, and P.L.  
23 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,  
24 P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L.  
25 107-181, P.L. 107-210, P.L. 107-276, and P.L. 107-358, and changes that indirectly

1 affect the provisions applicable to this subchapter 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, apply for Wisconsin purposes at the  
6 same time as for federal purposes.

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

8 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
9 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after  
10 December 31, 2002, means the federal Internal Revenue Code as amended to  
11 December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102–227, sections  
12 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),  
13 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 106–519, sections 162 and  
14 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, and section 101 of P.L.  
15 107–147, and as indirectly affected in the provisions applicable to this subchapter  
16 by P.L. 99–514, P.L. 100–203, P.L. 100–647 excluding sections 803 (d) (2) (B), 805 (d)  
17 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.  
18 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.  
19 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.  
20 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
21 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.  
22 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
23 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.  
24 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,  
25 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding

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

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

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

9 71.22 (4m) (h) For taxable years that begin after December 31, 1994, and  
10 before January 1, 1996, “Internal Revenue Code”, for corporations that are subject  
11 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
12 Internal Revenue Code as amended to December 31, 1994, excluding sections 103,  
13 104, and 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and  
14 13203 (d) of P.L. 103–66, and as amended by P.L. 104–7, P.L. 104–188, excluding  
15 sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
16 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and  
17 165 of P.L. 106–554, P.L. 107–134, P.L. 107–147, excluding sections 101 and 406 of  
18 P.L. 107–147, and P.L. 107–181, and as indirectly affected in the provisions  
19 applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.  
20 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,  
21 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.  
22 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
23 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,  
24 excluding sections 1202, 1204, 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L.  
25 104–193, P.L. 105–34, P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding

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

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

18 71.22 (4m) (i) For taxable years that begin after December 31, 1995, and before  
19 January 1, 1997, “Internal Revenue Code”, for corporations that are subject to a tax  
20 on unrelated business income under s. 71.26 (1) (a), means the federal Internal  
21 Revenue Code as amended to December 31, 1995, excluding sections 103, 104, and  
22 110 of P.L. 102–227 and sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d)  
23 of P.L. 103–66, and as amended by P.L. 104–188, excluding sections 1123, 1202, 1204,  
24 1311, and 1605 of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34,  
25 P.L. 105–206, P.L. 105–277, and P.L. 106–554, excluding sections 162 and 165 of P.L.

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