

(B)

FRI
(if possible)

2005 - 2006 LEGISLATURE

LRB-4839/1

JK:vdj:ps

DOA - BB0241

2005 BILL

g's

stat comp ✓
SA past ✓
SA current ✓
X-refs ✓

in 1-8-07

do NOT gen

1 AN ACT to repeal 71.01 (6) (L), 71.22 (4) (L), 71.22 (4m) (j), 71.26 (2) (b) 12., 71.34
 2 (1g) (L) and 71.42 (2) (k); to amend 71.01 (6) (m), 71.01 (6) (n), 71.01 (6) (o),
 3 71.01 (6) (p), 71.01 (6) (q), 71.01 (6) (r), 71.22 (4) (m), 71.22 (4) (n), 71.22 (4) (o),
 4 71.22 (4) (p), 71.22 (4) (q), 71.22 (4) (r), 71.22 (4m) (k), 71.22 (4m) (L), 71.22 (4m)
 5 (m), 71.22 (4m) (n), 71.22 (4m) (o), 71.22 (4m) (p), 71.26 (2) (b) 13., 71.26 (2) (b)
 6 14., 71.26 (2) (b) 15., 71.26 (2) (b) 16., 71.26 (2) (b) 17., 71.26 (2) (b) 18., 71.34
 7 (1g) (m), 71.34 (1g) (n), 71.34 (1g) (o), 71.34 (1g) (p), 71.34 (1g) (q), 71.34 (1g) (r),
 8 71.42 (2) (L), 71.42 (2) (m), 71.42 (2) (n), 71.42 (2) (o), 71.42 (2) (p) and 71.42 (2)
 9 (q); and to create 71.01 (6) (s), 71.22 (4) (s), 71.22 (4m) (q), 71.26 (2) (b) 19., 71.34
 10 (1g) (s) and 71.42 (2) (r) of the statutes; relating to: ~~adopting certain provisions~~
 11 ~~of the Internal Revenue Code for state income and franchise tax purposes~~

no budget

head
TAXATION
INCOME TAXATION

Analysis by the Legislative Reference Bureau

This bill adopts, for state income and franchise tax purposes, certain changes made to the Internal Revenue Code by Public Law 109-7, which excludes qualified disaster mitigation payments from gross income; Public Law 109-58, the Energy Tax Incentives Act; Public Law 109-59, the Safe, Accountable, Flexible, Efficient

BILL

ANALYSIS INSERT

Transportation Equity Act; Public Law 109-73, the Katrina Emergency Tax Relief Act; Public Law 109-135, the Gulf Opportunity Zone Act; ~~and~~ Public Law 109-151, the Employee Retirement Preservation Act.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1
2
3
4
Fix component

SECTION 1. 71.01 (6) (L) of the statutes, ~~as affected by 2005 Wisconsin Act 25,~~
is repealed.

SECTION 2. 71.01 (6) (m) of the statutes, ~~as affected by 2005 Wisconsin Act 25,~~
is ~~amended to read:~~ *repealed.*

71.01 (6) (m) For taxable years that begin after December 31, 1997, and before January 1, 1999, for natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of

BILL

~~P.L. 109-135, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after December 31, 1997, do not apply to this paragraph with respect to taxable years beginning after December 31, 1997, and before January 1, 1999, except that changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections~~

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1 101, 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, and P.L.
 2 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
 3 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and changes that indirectly affect
 4 the provisions applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L.
 5 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of
 6 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
 7 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 108-121,
 8 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,
 9 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244,
 10 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding
 11 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
 12 (q), and 405 of P.L. 109-135, apply for Wisconsin purposes at the same time as for
 13 federal purposes.

14 **SECTION 3.** 71.01 (6) (n) of the statutes, as affected by 2005 Wisconsin Act 25,
 15 is amended to read:

16 71.01 (6) (n) For taxable years that begin after December 31, 1998, and before
 17 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
 18 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
 19 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
 20 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
 21 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
 22 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
 23 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
 24 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
 25 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.

301(a)

BILL

1 108-121, P.L. 108-311, excluding sections 306, 307, 308, ^{316,} 401, and 403 (a) of P.L.
2 108-311, and P.L. 108-357, excluding sections 101, 201, ^{211, 242,} 244, 336, 337, ^{847,} 422, 909, and
3 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105, 201
4 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
5 109-135, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
6 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
7 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
8 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
9 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
10 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
11 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
12 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
13 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
14 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
15 101 ^{301(a),} and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding
16 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, ^{316,} 401, and
17 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, ^{211, 242,} 244, 336, 337,
18 ^{847,} 422, 909, and 910 of P.L. 108-357, P.L. 109-7, ~~and~~ P.L. 109-135, excluding sections
19 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
20 of P.L. 109-135. The Internal Revenue Code applies for Wisconsin purposes at the
21 same time as for federal purposes. Amendments to the federal Internal Revenue
22 Code enacted after December 31, 1998, do not apply to this paragraph with respect
23 to taxable years beginning after December 31, 1998, and before January 1, 2000,
24 except that changes to the Internal Revenue Code made by P.L. 106-36, P.L.
25 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,

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301(a)

1 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147,
 2 excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L.
 3 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,
 4 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,
 5 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135,
 6 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
 7 (j), and (q), and 405 of P.L. 109-135, and changes that indirectly affect the provisions
 8 applicable to this subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
 9 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
 10 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and
 11 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109
 12 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of
 13 P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909,
 14 and 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105,
 15 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
 16 109-135, apply for Wisconsin purposes at the same time as for federal purposes.

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INSERT A

301(a)

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SECTION 4. 71.01 (6) (o) of the statutes, as affected by 2005 Wisconsin Act 25,

is amended to read:

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

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301(a)

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211, 242,

1348 and
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A

1 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
 2 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and
 3 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
 4 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
 5 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
 6 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
 7 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
 8 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L.
 9 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
 10 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as indirectly
 11 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
 12 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,
 13 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
 14 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
 15 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L.
 16 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
 17 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
 18 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
 19 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
 20 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
 21 excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
 22 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
 23 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, 108-311,
 24 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,
 25 excluding sections 101, 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L.

211, 242,

847,

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1348, and 1351

1 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,

2 1326, 1328, ~~and~~ 1329 of P.L. 109-58, and P.L. 109-135, excluding sections 101, 105,

3 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.

4 109-135. The Internal Revenue Code applies for Wisconsin purposes at the same

5 time as for federal purposes. Amendments to the federal Internal Revenue Code

6 enacted after December 31, 1999, do not apply to this paragraph with respect to

7 taxable years beginning after December 31, 1999, and before January 1, 2003,

8 except that changes to the Internal Revenue Code made by P.L. 106-230, P.L.

9 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,

10 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.

11 107-147, excluding sections 101 ^{301(a)} and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210,

12 P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.

13 108-27, P.L. 108-121, excluding section 109 ³¹⁶ of P.L. 108-121, P.L. 108-218, P.L.

14 108-311, excluding sections 306, 307, 308, ^{401,} and 403 (a) of P.L. 108-311, and P.L.

15 108-357, excluding sections 101, 201, ^{244, 336, 337,} ⁸⁴⁷ 422, 909, and 910 of P.L.

16 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,

17 1324, 1325, 1326, 1328, ~~and~~ 1329 of P.L. 109-58, and P.L. 109-135, excluding

18 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and

19 (q), and 405 of P.L. 109-135, and changes that indirectly affect the provisions

20 applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections

21 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.

22 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections

23 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,

24 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,

25 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections

INSERT B

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1348, and 1351

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+ 1348, and 1351

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1 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections
 2 101, 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,
 3 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329
 4 of P.L. 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
 5 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, apply for
 6 Wisconsin purposes at the same time as for federal purposes.

INSERT A

7 **SECTION 5.** 71.01 (6) (p) of the statutes, as affected by 2005 Wisconsin Act 25,
 8 is amended to read:

9 71.01 (6) (p) For taxable years that begin after December 31, 2002, and before
 10 January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear
 11 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
 12 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,
 13 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
 14 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
 15 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
 16 431 of P.L. 107-16, and ^{sections} ~~section~~ 101 ^{and 301(a)} of P.L. 107-147, and as amended by P.L. 108-27,
 17 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
 18 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
 19 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403
 20 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909,
 21 and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, ^{211, 242,} excluding
 22 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L.
 23 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
 24 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as indirectly
 25 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.

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+ 1348, and 1351

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1 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,
2 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
3 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
4 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L.
5 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
6 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
7 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
8 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
9 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
10 excluding section 101 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
11 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
12 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
13 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
14 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
15 244, 336, 337, 422, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L.
16 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and
17 1329 of P.L. 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it
18 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135. The
19 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
20 purposes. Amendments to the federal Internal Revenue Code enacted after
21 December 31, 2002, do not apply to this paragraph with respect to taxable years
22 beginning after December 31, 2002, and before January 1, 2004, except that changes
23 to the Internal Revenue Code made by P.L. 108-27, excluding sections 106, 201, and
24 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
25 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,

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sections
and 301(a)

316,

211, 242,

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B-10

1348, and 1351

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INSERT A

INSERT A

1 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
 2 excluding sections 101, 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, and P.L.
 3 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
 4 1324, 1325, 1326, 1328, and 1329 of P.L. 109-58, and P.L. 109-135, excluding
 5 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
 6 (q), and 405 of P.L. 109-135, and changes that indirectly affect the provisions
 7 applicable to this subchapter made by P.L. 108-27, excluding sections 106, 201, and
 8 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
 9 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
 10 excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
 11 excluding sections 101, 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, and P.L.
 12 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
 13 1324, 1325, 1326, 1328, and 1329 of P.L. 109-58, and P.L. 109-135, excluding
 14 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
 15 (q), and 405 of P.L. 109-135, apply for Wisconsin purposes at the same time as for
 16 federal purposes.

SECTION 6. 71.01 (6) (q) of the statutes, as created by 2005 Wisconsin Act 25,

is amended to read:

19 71.01 (6) (q) For taxable years that begin after December 31, 2003, and before
 20 January 1, 2005, for natural persons and fiduciaries, except fiduciaries of nuclear
 21 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
 22 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,
 23 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
 24 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
 25 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section

BILL

sections and 301(a)

1 431 of P.L. 107-16, *sections* ~~section~~ 101 of P.L. 107-147, sections 106, 201, and 202 of P.L.
2 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as
3 amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
4 308, ³¹⁶401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, ^{211, 242}244,
5 336, 337, ⁸⁴⁷422, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
6 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
7 1326, 1328, ~~and~~ 1329 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. ^{1348, and}
8 109-73, ~~and~~ P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section ¹³⁵¹
9 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as indirectly **INSERT**
10 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
11 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,
12 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
13 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
14 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L.
15 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
16 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
17 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
18 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
19 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
20 excluding *sections* ~~section~~ 101 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
21 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
22 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
23 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
24 307, 308, ³¹⁶401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, ^{211, 242}
25 244, 336, 337, ⁸⁴⁷422, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.

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1348, and 1351

1 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
 2 1326, 1328, ~~and~~ 1329 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
 3 109-73, ~~and~~ P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
 4 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135. The Internal Revenue
 5 Code applies for Wisconsin purposes at the same time as for federal purposes.
 6 Amendments to the federal Internal Revenue Code enacted after December 31, 2003,
 7 do not apply to this paragraph with respect to taxable years beginning after
 8 December 31, 2003, and before January 1, 2005, except that changes to the Internal
 9 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
 10 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
 11 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,
 12 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
 13 1326, 1328, ~~and~~ 1329 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
 14 109-73, ~~and~~ P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
 15 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and changes that
 16 indirectly affect the provisions applicable to this subchapter made by P.L. 108-203,
 17 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.
 18 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and 910
 19 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding
 20 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, ~~and~~ 1329 of P.L.
 21 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, ~~and~~ P.L. 109-135,
 22 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
 23 (j), and (q), and 405 of P.L. 109-135, apply for Wisconsin purposes at the same time
 24 as for federal purposes.

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211, 242

1348, and 1351

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BILL

1 SECTION 7. 71.01 (6) (r) of the statutes, as created by 2005 Wisconsin Act 25,
2 is amended to read:

3 71.01 (6) (r) For taxable years that begin after December 31, 2004, and before
4 January 1, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear
5 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
6 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,
7 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
8 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
9 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
10 P.L. 106-573, section 431 of P.L. 107-16, ^{sections} ~~section~~ 101 ^{and 301(a)} of P.L. 107-147, sections 106,
11 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, ^{316,} 401, and
12 403 (a) of P.L. 108-311, and sections 101, 201, ^{211, 242,} 244, 336, 337, ^{247,} 422, 909, and 910 of P.L.
13 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
14 1309, 1310, 1323, 1324, 1325, 1326, 1328, ~~and~~ 1329 of P.L. 109-58, P.L. 109-73, ^{1348, and}
15 ~~excluding section 301 of P.L. 109-73, and P.L. 109-135, excluding sections 101, 105,~~ ¹³⁵¹
16 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
17 109-135, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
18 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
19 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
20 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
21 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
22 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
23 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
24 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
25 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,

INSERT

1348, and
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sections

and 301(a)

1 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
 2 107-134, P.L. 107-147, excluding section 101 of P.L. 107-147, P.L. 107-181, P.L.
 3 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
 4 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
 5 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 401,
 6 and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337,
 7 422, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L.
 8 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and
 9 1329 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, and P.L.
 10 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
 11 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135. The Internal Revenue Code applies
 12 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
 13 federal Internal Revenue Code enacted after December 31, 2004, do not apply to this
 14 paragraph with respect to taxable years beginning after December 31, 2004, and
 15 before January 1, 2006, except that changes to the Internal Revenue Code made by
 16 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
 17 1326, 1328, and 1329 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
 18 109-73, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
 19 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and changes that
 20 indirectly affect the provisions applicable to this subchapter made by P.L. 109-7, P.L.
 21 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and
 22 1329 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, and P.L.
 23 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
 24 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, apply for Wisconsin purposes at the
 25 same time as for federal purposes.

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and before January 1, 2007,

1 **SECTION 8.** 71.01 (6) (s) of the statutes is created to read:

2 71.01 (6) (s) For taxable years that begin after December 31, 2005, for natural
3 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
4 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
5 as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.
6 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
7 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
8 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
9 431 of P.L. 107-16, *sections and 301(a)* section 101 of P.L. 107-147, sections 106, 201, and 202 of P.L.
10 108-27, section 1201 of P.L. 108-173, sections 306, 308, *316,* 401, and 403 (a) of P.L.
11 108-311, sections 101, 201, *211, 242,* 244, 336, 337, 422, *847,* 909, and 910 of P.L. 108-357, P.L.
12 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, *1348, and* *1351* ~~and~~ 1329 of
13 P.L. 109-58, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates
14 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as *INSERT*
15 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
16 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
17 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
18 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
19 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.
20 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
21 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
22 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
23 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
24 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
25 107-147, excluding *section* 101 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.

sections and 301(a)

INSERT H

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1 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
 2 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
 3 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 401, and 403 (a)
 4 of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909,
 5 and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,
 6 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, ~~and~~ 1329
 7 of P.L. 109-58, P.L. 109-59, ~~P.L. 109-73~~, ^{INSERT I} excluding section 301 of P.L. 109-73, P.L.
 8 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
 9 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, ~~and~~ P.L. 109-151. ^{INSERT J} The Internal
 10 Revenue Code applies for Wisconsin purposes at the same time as for federal
 11 purposes. Amendments to the federal Internal Revenue Code enacted after
 12 December 31, 2005, do not apply to this paragraph with respect to taxable years
 13 beginning after December 31, 2005. ^{INSERT K}

14 **SECTION 9.** 71.22 (4) (L) of the statutes, as affected by 2005 Wisconsin Act 25,
 15 is repealed.

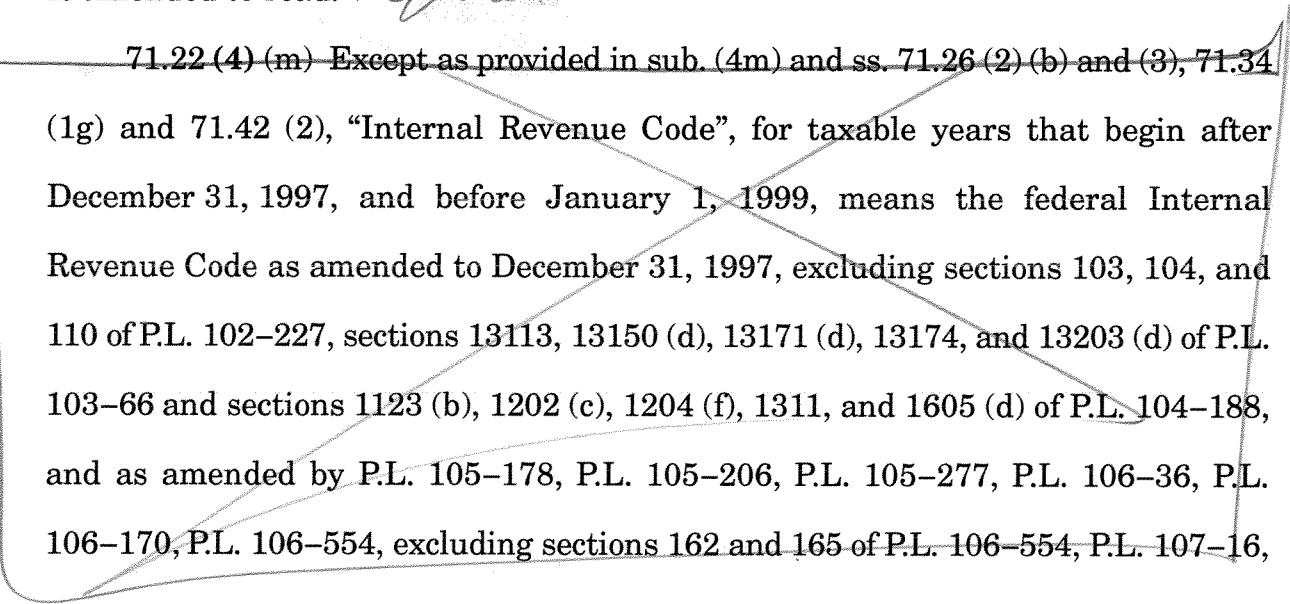
16 **SECTION 10.** 71.22 (4) (m) of the statutes, as affected by 2005 Wisconsin Act 25,
 17 is amended to read: *repealed.*

18 ~~71.22 (4) (m) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34~~
 19 ~~(1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after~~
 20 ~~December 31, 1997, and before January 1, 1999, means the federal Internal~~
 21 ~~Revenue Code as amended to December 31, 1997, excluding sections 103, 104, and~~
 22 ~~110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.~~
 23 ~~103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,~~
 24 ~~and as amended by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.~~
 25 ~~106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,~~

INSERT 17-13

INSERT J

INSERT K



BILL**SECTION 10**

1 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
2 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 108-121, excluding section 109 of P.L.
3 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.
4 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and
5 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105, 201
6 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
7 109-135, and as indirectly affected in the provisions applicable to this subchapter
8 by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d)
9 (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
10 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
11 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
12 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
13 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.
14 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
15 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
16 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections
17 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
18 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181,
19 P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections
20 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections
21 101, 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, and P.L.
22 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
23 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135. The Internal Revenue Code applies
24 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
25 federal Internal Revenue Code enacted after December 31, 1997, do not apply to this

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1 paragraph with respect to taxable years beginning after December 31, 1997, and
2 before January 1, 1999, except that changes to the Internal Revenue Code made by
3 P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,
4 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
5 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
6 107-147, P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
7 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.
8 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and 910 of P.L.
9 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it
10 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
11 changes that indirectly affect the provisions applicable to this subchapter made by
12 P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554,
13 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
14 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
15 107-147, P.L. 107-181, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
16 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.
17 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and 910 of P.L.
18 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it
19 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, apply
20 for Wisconsin purposes at the same time as for federal purposes.

21 **SECTION 11.** 71.22 (4) (n) of the statutes, ~~as affected by 2005 Wisconsin Act 25,~~
22 is amended to read:

23 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
24 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
25 December 31, 1998, and before January 1, 2000, means the federal Internal

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1 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
 2 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
 3 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
 4 and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding
 5 sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L.
 6 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101^{301(a)} and 406 of P.L. 107-147,
 7 P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
 8 108-311, excluding sections 306, 307, 308,³¹⁶ 401, and 403 (a) of P.L. 108-311, and P.L.
 9 108-357, excluding sections 101, 201,^{211, 242} 244, 336, 337, ⁸⁴⁷ 422, 909, and 910 of P.L.
 10 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it
 11 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and INSERT
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 12 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,
 13 P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
 14 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
 15 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
 16 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
 17 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
 18 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
 19 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
 20 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
 21 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
 22 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
 23 107-134, P.L. 107-147, excluding sections 101^{301(a)} and 406 of P.L. 107-147, P.L. 107-181,
 24 P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
 25 excluding sections 306, 307, 308,³¹⁶ 401, and 403 (a) of P.L. 108-311, and P.L. 108-357,

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211, 242, 847

1 excluding sections 101, 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L.
 2 109-7, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
 3 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135. The Internal Revenue
 4 Code applies for Wisconsin purposes at the same time as for federal purposes.
 5 Amendments to the federal Internal Revenue Code enacted after December 31, 1998,
 6 do not apply to this paragraph with respect to taxable years beginning after
 7 December 31, 1998, and before January 1, 2000, except that changes to the Internal
 8 Revenue Code made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
 9 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
 10 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
 11 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.
 12 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.
 13 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and
 14 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105, 201
 15 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
 16 109-135, and changes that indirectly affect the provisions applicable to this
 17 subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
 18 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
 19 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
 20 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.
 21 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.
 22 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and
 23 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105, 201
 24 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
 25 109-135, apply for Wisconsin purposes at the same time as for federal purposes.

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1 SECTION 12. 71.22 (4) (o) of the statutes, as affected by 2005 Wisconsin Act 25,
2 is amended to read:

3 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
4 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
5 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue
6 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
7 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
8 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
9 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
10 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
11 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of P.L.
12 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
13 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
14 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
15 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244,
16 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
17 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L.
18 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
19 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as indirectly
20 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
21 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
22 823 (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.

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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. 105-178, P.L. 105-206, P.L. 105-277, P.L.
4 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
5 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
6 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of
7 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
8 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
9 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
10 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244,
11 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
12 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L.
13 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
14 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135. The Internal Revenue
15 Code applies for Wisconsin purposes at the same time as for federal purposes.
16 Amendments to the federal Internal Revenue Code enacted after December 31, 1999,
17 do not apply to this paragraph with respect to taxable years beginning after
18 December 31, 1999, and before January 1, 2003, except that changes to the Internal
19 Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165
20 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
21 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 406 of
22 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
23 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
24 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
25 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244,

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SECTION 13. 71.22 (4) (p) of the statutes is amended to read:

71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after December 31, 2002, and before January 1, 2004, means the federal Internal Revenue Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and

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SECTION 13

sections and 301(a)

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1 ~~section~~ 101 of P.L. 107-147, and as amended by P.L. 108-27, excluding sections 106,
2 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
3 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L.
4 108-311, excluding sections 306, 307, 308, ^{316,} 401, and 403 (a) of P.L. 108-311, P.L.
5 108-357, excluding sections 101, 201, ^{211, 242,} 244, 336, 337, 422, ^{847,} 909, and 910 of P.L.
6 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
7 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L. 109-58, ~~and~~ P.L. 109-135,
8 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
9 (j), and (q), and 405 of P.L. 109-135, and as indirectly affected in the provisions
10 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding
11 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514
12 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
13 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
14 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
15 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
16 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
17 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
18 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
19 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
20 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
21 107-134, P.L. 107-147, excluding ~~section~~ ^{sections} 101 ^{and 301(a)} of P.L. 107-147, P.L. 107-181, P.L.
22 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
23 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
24 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
25 excluding sections 306, 307, 308, ^{316,} 401, and 403 (a) of P.L. 108-311, P.L. 108-357,

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1 excluding sections 101, 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, and P.L.
 2 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
 3 1324, 1325, 1326, 1328, and 1329 of P.L. 109-58, and P.L. 109-135, excluding
 4 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
 5 (q), and 405 of P.L. 109-135. The Internal Revenue Code applies for Wisconsin
 6 purposes at the same time as for federal purposes. Amendments to the federal
 7 Internal Revenue Code enacted after December 31, 2002, do not apply to this
 8 paragraph with respect to taxable years beginning after December 31, 2002, and
 9 before January 1, 2004, except that changes to the Internal Revenue Code made by
 10 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
 11 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
 12 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
 13 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336,
 14 337, 422, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58,
 15 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329
 16 of P.L. 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
 17 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and changes
 18 that indirectly affect the provisions applicable to this subchapter made by P.L.
 19 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
 20 section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173,
 21 P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and
 22 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422,
 23 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding
 24 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L.
 25 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section

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INSERT A

1 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135 apply for Wisconsin
2 purposes at the same time as for federal purposes.

3 **SECTION 14.** 71.22 (4) (q) of the statutes, as created by 2005 Wisconsin Act 25,
4 is amended to read:

5 71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
6 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
7 December 31, 2003, and before January 1, 2005, means the federal Internal Revenue
8 Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.
9 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
10 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
11 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section
12 101 ^{and 301(a)} of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 109 of P.L.
13 108-121, and section 1201 of P.L. 108-173, and as amended by P.L. 108-203, P.L.
14 108-218, P.L. 108-311, excluding sections 306, 307, 308, ³¹⁶ 401, and 403 (a) of P.L.
15 108-311, P.L. 108-357, excluding sections 101, 201, ^{244, 336, 337,} 422, 909, and 910 ^{847,}
16 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, ^{211, 242} P.L. 109-7, P.L. 109-58, excluding
17 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L.
18 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, and P.L. 109-135,
19 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
20 (j), and (q), and 405 of P.L. 109-135, and as indirectly affected in the provisions
21 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647 excluding
22 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514
23 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
24 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
25 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150

sections

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1348, and 1351

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SECTION 14

1 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
 2 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
 3 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
 4 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
 5 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
 6 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
 7 107-134, P.L. 107-147, excluding ^{sections} ~~section~~ 101 ^{and 301(a)} of P.L. 107-147, P.L. 107-181, P.L.
 8 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
 9 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
 10 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
 11 excluding sections 306, 307, 308, ^{316,} 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
 12 excluding sections 101, 201, ^{211, 242} 244, 336, 337, ⁸⁴⁷ 422, 909, and 910 of P.L. 108-357, P.L.
 13 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
 14 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L. 109-58, P.L. 109-73, ^{1348, and}
 15 excluding section 301 of P.L. 109-73, and P.L. 109-135, excluding sections 101, 105, ¹³⁵¹
 16 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
 17 109-135. The Internal Revenue Code applies for Wisconsin purposes at the same
 18 time as for federal purposes. Amendments to the federal Internal Revenue Code
 19 enacted after December 31, 2003, do not apply to this paragraph with respect to
 20 taxable years beginning after December 31, 2003, and before January 1, 2005,
 21 except that changes to the Internal Revenue Code made by P.L. 108-203, P.L.
 22 108-218, P.L. 108-311, excluding sections 306, 307, 308, ^{316,} 401, and 403 (a) of P.L.
 23 108-311, P.L. 108-357, excluding sections 101, 201, ^{211, 242} 244, 336, 337, ⁸⁴⁷ 422, 909, and 910
 24 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding
 25 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L.

INSERT
D

1348, and 1351

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INSERT C

1348, and 1351

1 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, ~~and~~ P.L. 109-135,
 2 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
 3 (j), and (q), and 405 of P.L. 109-135, and changes that indirectly affect the provisions
 4 applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311,
 5 excluding sections 306, 307, 308, ³¹⁶401, and 403 (a) of P.L. 108-311, P.L. 108-357,
 6 excluding sections 101, 201, ^{211, 242}244, 336, 337, ⁸⁴⁷422, 909, and 910 of P.L. 108-357, P.L.
 7 108-375, ~~and~~ P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
 8 1309, 1310, 1323, 1324, 1325, 1326, 1328, ~~and~~ 1329 of P.L. 109-58, P.L. 109-73,
 9 excluding section 301 of P.L. 109-73, ~~and~~ P.L. 109-135, excluding sections 101, 105,
 10 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
 11 109-135 apply for Wisconsin purposes at the same time as for federal purposes.

12 **SECTION 15.** 71.22 (4) (r) of the statutes, as created by 2005 Wisconsin Act 25,
 13 is amended to read:

14 71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
 15 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
 16 December 31, 2004, and before January 1, 2006, means the federal Internal Revenue
 17 Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.
 18 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
 19 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
 20 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
 21 431 of P.L. 107-16, ^{sections} section 101 of P.L. 107-147, sections 106, 201, and 202 of P.L. ^{and 301(a)}
 22 108-27, section 1201 of P.L. 108-173, sections 306, 308, ³¹⁶401, and 403 (a) of P.L.
 23 108-311, and sections 101, 201, ^{211, 242}244, 336, 337, ⁸⁴⁷422, 909, and 910 of P.L. 108-357, and
 24 as amended by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
 25 1323, 1324, 1325, 1326, 1328, ~~and~~ 1329 of P.L. 109-58, P.L. 109-73, excluding section

1348, and 1351

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301 of P.L. 109-73, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 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. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section 101 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, ³¹⁶401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, ^{211, 212}244, 336, 337, ⁸⁴⁷422, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, ^{1348, and}1323, 1324, 1325, 1326, 1328, ~~and~~ 1329 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, ~~and~~ P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes. Amendments to the federal Internal Revenue Code enacted after

and 301(a)

1348, and 1351

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1348, and 1351

INSERT E

1 December 31, 2004, do not apply to this paragraph with respect to taxable years
 2 beginning after December 31, 2004, and before January 1, 2006, except that changes
 3 to the Internal Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections
 4 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L. 109-58, P.L.
 5 109-73, excluding section 301 of P.L. 109-73, and P.L. 109-135, excluding sections
 6 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
 7 of P.L. 109-135, and changes that indirectly affect the provisions applicable to this
 8 subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
 9 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L. 109-58, P.L. 109-73, excluding
 10 section 301 of P.L. 109-73, and P.L. 109-135, excluding sections 101, 105, 201 (a) as
 11 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,
 12 apply for Wisconsin purposes at the same time as for federal purposes.

INSERT E

SECTION 16. 71.22 (4) (s) of the statutes is created to read:

13
 14 71.22 (4) (s) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
 15 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
 16 December 31, 2005, *and before January 1, 2007,* means the federal Internal Revenue Code as amended to
 17 December 31, 2005, excluding sections 103, 104, and 110 of P.L. 102-227, sections
 18 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
 19 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
 20 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
 21 107-16, *sections* ~~section~~ 101 *and 301(a)* of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section
 22 1201 of P.L. 108-173, sections 306, 308, *316,* 401, and 403 (a) of P.L. 108-311, sections 101,
 23 201, *211, 242,* 244, 336, 337, 422, *847,* 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308,
 24 1309, 1310, 1323, 1324, 1325, 1326, 1328, ~~and~~ 1329 of P.L. 109-58, section 301 of P.L.
 25 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403

INSERT G

1348, and 1351

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H

1 (e), (j), and (q), and 405 of P.L. 109-135, and as indirectly affected in the provisions
 2 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding
 3 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514
 4 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
 5 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
 6 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
 7 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
 8 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
 9 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
 10 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
 11 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
 12 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
 13 107-134, P.L. 107-147, excluding ^{sections} ~~section~~ 101 ^{and 301(a)} of P.L. 107-147, P.L. 107-181, P.L.
 14 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
 15 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
 16 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, ^{316,} 401,
 17 and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, ^{211, 242,} 244, 336, 337,
 18 ^{347,} 422, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
 19 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, ~~and~~
 20 ^{INSERT I} 1329 of P.L. 109-58, P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73,
 21 P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a),
 22 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, ~~and~~ P.L. 109-151. ^{INSERT J} The Internal
 23 Revenue Code applies for Wisconsin purposes at the same time as for federal
 24 purposes. Amendments to the federal Internal Revenue Code enacted after

, 1348, and 1351

BILL

INSERT 33-2

1 December 31, 2005, do not apply to this paragraph with respect to taxable years
2 beginning after December 31, 2005. *INSERT K*

3 **SECTION 17.** 71.22 (4m) (j) of the statutes, as affected by 2005 Wisconsin Act
4 ~~25~~, is repealed.

5 **SECTION 18.** 71.22 (4m) (k) of the statutes, as affected by 2005 Wisconsin Act
6 ~~25, is amended to read:~~ *repealed.*

7 ~~71.22 (4m) (k) For taxable years that begin after December 31, 1997, and~~
8 ~~before January 1, 1999, "Internal Revenue Code", for corporations that are subject~~
9 ~~to a tax on unrelated business income under s. 71.26 (1) (a), means the federal~~
10 ~~Internal Revenue Code as amended to December 31, 1997, 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. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36,~~
14 ~~P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.~~
15 ~~107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding~~
16 ~~sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 108-121, excluding section~~
17 ~~109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a)~~
18 ~~of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422,~~
19 ~~909, and 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101,~~
20 ~~105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of~~
21 ~~P.L. 109-135, and as indirectly affected in the provisions applicable to this~~
22 ~~subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,~~
23 ~~P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,~~
24 ~~and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections~~
25 ~~13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.~~

BILL**SECTION 18**

1 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
2 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
3 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
4 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
5 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
6 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 108-121, excluding section 109 of P.L.
7 108-121. P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.
8 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and
9 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105, 201
10 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
11 109-135. The Internal Revenue Code applies for Wisconsin purposes at the same
12 time as for federal purposes. Amendments to the Internal Revenue Code enacted
13 after December 31, 1997, do not apply to this paragraph with respect to taxable years
14 beginning after December 31, 1997, and before January 1, 1999, except that
15 changes to the Internal Revenue Code made by P.L. 105-178, P.L. 105-206, P.L.
16 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of
17 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
18 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 108-121,
19 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,
20 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244,
21 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding
22 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
23 (q), and 405 of P.L. 109-135, and changes that indirectly affect the provisions
24 applicable to this subchapter made by P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
25 106-36, P.L. 106-170, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,

BILL

1 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147,
 2 excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 108-121,
 3 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,
 4 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244,
 5 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding
 6 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
 7 (q), and 405 of P.L. 109-135, apply for Wisconsin purposes at the same time as for
 8 federal purposes.

9 **SECTION 19.** 71.22 (4m) (L) of the statutes, as affected by 2005 Wisconsin Act
 10 ~~25~~, is amended to read:

11 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and
 12 before January 1, 2000, "Internal Revenue Code", for corporations that are subject
 13 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
 14 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
 15 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
 16 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
 17 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
 18 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
 19 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 ^{301(a)} and 406 of P.L.
 20 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.
 21 108-121, P.L. 108-311, excluding sections 306, 307, 308, ³¹⁶ 401, and 403 (a) of P.L.
 22 108-311, and P.L. 108-357, excluding sections 101, 201, ⁸⁴⁷ 244, 336, 337, 422, 909, and
 23 910 of P.L. 108-357, P.L. 109-7, ~~and~~ ^{211, 242} P.L. 109-135, excluding sections 101, 105, 201
 24 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
 25 109-135, and as indirectly affected in the provisions applicable to this subchapter

INSERT A

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SECTION 19

1 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
2 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
3 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
4 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
5 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
6 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
7 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
8 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
9 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
10 101^{301(a)} and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding
11 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, ³¹⁶401, and
12 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, ^{244, 336, 337,}
13 ⁸⁴⁷ 422, 909, and 910 of P.L. 108-357, P.L. 109-7, ~~and~~ P.L. 109-135, excluding sections
14 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
15 of P.L. 109-135. The Internal Revenue Code applies for Wisconsin purposes at the
16 same time as for federal purposes. Amendments to the Internal Revenue Code
17 enacted after December 31, 1998, do not apply to this paragraph with respect to
18 taxable years beginning after December 31, 1998, and before January 1, 2000,
19 except that changes to the Internal Revenue Code made by P.L. 106-36, P.L.
20 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
21 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147,
22 excluding sections 101^{301(a)} and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L.
23 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306,
24 307, 308, ³¹⁶401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,
25 201, ^{244, 336, 337,} 422, 909, and 910 of P.L. 108-357, P.L. 109-7, ~~and~~ P.L. 109-135,

INSERT B

211, 242,

847

BILL

INSERT A

1 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
 2 (j), and (q), and 405 of P.L. 109-135, and changes that indirectly affect the provisions
 3 applicable to this subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
 4 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
 5 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101 and
 6 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109
 7 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of
 8 P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909,
 9 and 910 of P.L. 108-357, P.L. 109-7, and P.L. 109-135, excluding sections 101, 105,
 10 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
 11 109-135, apply for Wisconsin purposes at the same time as for federal purposes.

12 **SECTION 20.** 71.22 (4m) (m) of the statutes, as affected by 2005 Wisconsin Act
 13 25, is amended to read:

14 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
 15 before January 1, 2003, "Internal Revenue Code", for corporations that are subject
 16 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
 17 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
 18 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
 19 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
 20 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
 21 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
 22 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and
 23 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
 24 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
 25 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,

INSERT A

301(a)

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211, 242

301(a)

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211,242

1 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
 2 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
 3 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L.
 4 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
 5 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as indirectly
 6 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
 7 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
 8 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
 9 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
 10 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
 11 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
 12 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
 13 105-206, P.L. 105-277, 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, P.L. 107-15, P.L. 107-16, excluding
 15 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
 16 excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
 17 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
 18 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L.
 19 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.
 20 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and 910 of P.L.
 21 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
 22 1324, 1325, 1326, 1328, and 1329 of P.L. 109-58, and P.L. 109-135, excluding
 23 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
 24 (q), and 405 of P.L. 109-135. The Internal Revenue Code applies for Wisconsin
 25 purposes at the same time as for federal purposes. Amendments to the Internal

316

847

1348, and 1351

INSERT A

301(a)

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211,242

1348, and 1351

INSERT B

BILL

1 Revenue Code enacted after December 31, 1999, do not apply to this paragraph with
 2 respect to taxable years beginning after December 31, 1999, and before January 1,
 3 2003, except that changes to the Internal Revenue Code made by P.L. 106-230, P.L.
 4 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
 5 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
 6 107-147, excluding sections 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210,
 7 P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
 8 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L.
 9 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L.
 10 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and 910 of P.L.
 11 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
 12 1324, 1325, 1326, 1328, and 1329 of P.L. 109-58, and P.L. 109-135, excluding
 13 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
 14 (q), and 405 of P.L. 109-135, and changes that indirectly affect the provisions
 15 applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections
 16 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
 17 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
 18 101 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,
 19 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
 20 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
 21 306, 307, 308, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections
 22 101, 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58,
 23 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329
 24 of P.L. 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to

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301(a)

301(a)

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1348, and 1351

BILL

SECTION 20

INSERT A

1 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, apply for
2 Wisconsin purposes at the same time as for federal purposes.

3 **SECTION 21.** 71.22 (4m) (n) of the statutes, ~~as affected by 2005 Wisconsin Act~~
4 ~~25,~~ is amended to read:

5 71.22 (4m) (n) For taxable years that begin after December 31, 2002, and
6 before January 1, 2004, "Internal Revenue Code," for corporations that are subject
7 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
8 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,
9 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
10 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
12 431 of P.L. 107-16, and ^{sections} ~~section~~ 101 ^{and 301(a)} of P.L. 107-147, and as amended by P.L. 108-27,
13 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
14 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
15 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, ³¹⁶ 401, and 403
16 (a) of P.L. 108-311, P.L. 108-357, excluding sections ^{211, 242} 101, 201, 244, 336, 337, ⁸⁴⁷ 422, 909,
17 and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding
18 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, ~~and~~ 1329 ^{1348, and} of P.L. ¹³⁵¹
19 109-58, ~~and~~ P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
20 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as indirectly ^{INSERT A}
21 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
22 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
23 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
24 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
25 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.

BILL

1 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
 2 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
 3 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
 4 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
 5 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
 6 ^{sections} excluding section 101 ^{and 301(a)} of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
 7 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
 8 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
 9 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
 10 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
 11 244, 336, 337, ⁸⁴⁷ 422, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L.
 12 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and
 13 1329 of P.L. 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it
 14 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135. The ^{INSERT B}
 15 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
 16 purposes. Amendments to the Internal Revenue Code enacted after December 31,
 17 2002, do not apply to this paragraph with respect to taxable years beginning after
 18 December 31, 2002, and before January 1, 2004, except that changes to the Internal
 19 Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
 20 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding
 21 section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
 22 sections 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding
 23 sections 101, 201, ⁸⁴⁷ 244, 336, 337, ^{211,242} 422, 909, and 910 of P.L. 108-357, and P.L. 108-375,
 24 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
 25 1326, 1328, and 1329 of P.L. 109-58, and P.L. 109-135, excluding sections 101, 105,

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1348, and 1351

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1348, and 1351

BILL

INSERT A

1 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
 2 109-135, and changes that indirectly affect the provisions applicable to this
 3 subchapter made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27,
 4 P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section
 5 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
 6 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
 7 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7,
 8 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
 9 and 1329 of P.L. 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it
 10 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, apply
 11 for Wisconsin purposes at the same time as for federal purposes.

12 **SECTION 22.** 71.22 (4m) (o) of the statutes, as created by 2005 Wisconsin Act
 13 25, is amended to read:

14 71.22 (4m) (o) For taxable years that begin after December 31, 2003, and
 15 before January 1, 2005, "Internal Revenue Code," for corporations that are subject
 16 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
 17 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,
 18 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
 19 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
 20 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
 21 431 of P.L. 107-16, section 101 of P.L. 107-147, sections 106, 201, and 202 of P.L.
 22 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as
 23 amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
 24 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 244,
 25 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.

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211,242,

847,

1348, and 1351

INSERT A

211,242,

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BILL

1348, and 1351

1 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
2 1326, 1328, ~~and~~ 1329 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
3 109-73, ~~and~~ P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
4 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as indirectly
5 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
6 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
7 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
8 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
9 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.
10 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
12 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
13 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
14 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
15 excluding ~~section~~ 101 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
16 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
17 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
18 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
19 307, 308, ^{316,} 401, and ^{847,} 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, ^{211, 242,}
20 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
21 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
22 1326, 1328, ~~and~~ 1329 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
23 109-73, ~~and~~ P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
24 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, The Internal Revenue
25 Code applies for Wisconsin purposes at the same time as for federal purposes.

INSERT
C

1348, and 1351

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BILL

211, 242

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1 Amendments to the Internal Revenue Code enacted after December 31, 2003, do not
 2 apply to this paragraph with respect to taxable years beginning after
 3 December 31, 2003, and before January 1, 2005, except that changes to the Internal
 4 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
 5 306, 307, 308, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
 6 201, 244, 336, 337, 422, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,
 7 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
 8 1326, 1328, and 1329 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
 9 109-73, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
 10 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and changes that
 11 indirectly affect the provisions applicable to this subchapter made by P.L. 108-203,
 12 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 401, and 403 (a) of P.L.
 13 108-311, P.L. 108-357, excluding sections 101, 201, 244, 336, 337, 422, 909, and 910
 14 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding
 15 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, and 1329 of P.L.
 16 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, and P.L. 109-135,
 17 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
 18 (j), and (q), and 405 of P.L. 109-135, apply for Wisconsin purposes at the same time
 19 as for federal purposes.

1348, and
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1348, and
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INSERT
C

SECTION 23. 71.22 (4m) (p) of the statutes, as created by 2005 Wisconsin Act

25, is amended to read:

22 71.22 (4m) (p) For taxable years that begin after December 31, 2004, and
 23 before January 1, 2006, "Internal Revenue Code," for corporations that are subject
 24 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
 25 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,