



State of Wisconsin  
2007 - 2008 LEGISLATURE

LRB-1195/2

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stays

DOA:.....Easton, BB0241 - Internal Revenue Code update

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

in 2-1-07  
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1 AN ACT...; relating to: the budget.

*Analysis by the Legislative Reference Bureau*

**TAXATION**

**INCOME TAXATION**

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 Transportation Equity Act; Public Law 109-73, the Katrina Emergency Tax Relief Act; Public Law 109-135, the Gulf Opportunity Zone Act; Public Law 109-151, the Employee Retirement Preservation Act; Public Law 109-222, the Tax Increase Prevention Act; Public Law 109-227, Heroes Earned Retirement Opportunities Act; and Public Law 109-280, the Pension Protection 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1           **SECTION 1.** 71.01 (6) (L) of the statutes is repealed.

2           **SECTION 2.** 71.01 (6) (m) of the statutes is repealed.

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

4           71.01 **(6)** (n) For taxable years that begin after December 31, 1998, and before  
5 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear  
6 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
7 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,  
8 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
9 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
10 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
11 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
12 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406  
13 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of  
14 P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)  
15 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
16 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding  
17 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
18 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
19 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.  
20 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.  
21 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
22 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
23 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
24 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
25 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.

1 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
2 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,  
3 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections  
4 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121,  
5 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,  
6 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
7 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, 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. 109-280, excluding sections  
10 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin  
11 purposes at the same time as for federal purposes. Amendments to the federal  
12 Internal Revenue Code enacted after December 31, 1998, do not apply to this  
13 paragraph with respect to taxable years beginning after December 31, 1998, and  
14 before January 1, 2000, except that changes to the Internal Revenue Code made by  
15 P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and  
16 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,  
17 P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181,  
18 P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
19 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.  
20 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
21 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
22 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
23 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that  
24 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36,  
25 P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.

1 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
2 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.  
3 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
4 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.  
5 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
6 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
7 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
8 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin  
9 purposes at the same time as for federal purposes.

10 **SECTION 4.** 71.01 (6) (o) of the statutes is amended to read:

11 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before  
12 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear  
13 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
14 Internal Revenue Code as amended to December 31, 1999, 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. 106-230, P.L. 106-554, excluding sections 162 and  
18 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
19 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301  
20 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,  
21 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
22 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections  
23 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding  
24 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
25 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,

1 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections  
2 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405  
3 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280  
4 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,  
5 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,  
6 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
7 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
8 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.  
9 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
10 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
11 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
12 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
13 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
14 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.  
15 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
16 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,  
17 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and  
18 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
19 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
20 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, and P.L.  
21 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
22 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
23 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin  
24 purposes at the same time as for federal purposes. Amendments to the federal  
25 Internal Revenue Code enacted after December 31, 1999, do not apply to this

1 paragraph with respect to taxable years beginning after December 31, 1999, and  
2 before January 1, 2003, except that changes to the Internal Revenue Code made by  
3 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
4 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,  
5 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,  
6 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding  
7 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
8 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
9 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244,  
10 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding  
11 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
12 of P.L. 109-58, and P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
13 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
14 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly  
15 affect the provisions applicable to this subchapter made by P.L. 106-230, P.L.  
16 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
17 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
18 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.  
19 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
20 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,  
21 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,  
22 and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,  
23 and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,  
24 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
25 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402

1 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
2 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for  
3 federal purposes.

4 **SECTION 5.** 71.01 (6) (p) of the statutes is amended to read:

5 71.01 (6) (p) For taxable years that begin after December 31, 2002, and before  
6 January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear  
7 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
8 Internal Revenue Code as amended to December 31, 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 section sections 101 and 301 (a) of P.L. 107-147, and as  
13 amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
14 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201  
15 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
16 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,  
17 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,  
18 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
19 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, and P.L. 109-280,  
20 excluding sections 811 and 844 of P.L. 109-280, excluding sections 101, 105, 201 (a)  
21 as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,  
22 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly  
23 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
24 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,  
25 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.

1 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
2 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L.  
3 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
4 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
5 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
6 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
7 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
8 excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
9 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
10 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,  
11 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
12 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
13 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
14 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,  
15 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
16 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
17 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
18 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin  
19 purposes at the same time as for federal purposes. Amendments to the federal  
20 Internal Revenue Code enacted after December 31, 2002, do not apply to this  
21 paragraph with respect to taxable years beginning after December 31, 2002, and  
22 before January 1, 2004, except that changes to the Internal Revenue Code made by  
23 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
24 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
25 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,



1 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
2 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L.  
3 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
4 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections  
5 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405  
6 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,  
7 and changes that indirectly affect the provisions applicable to this subchapter made  
8 by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
9 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
10 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
11 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
12 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L.  
13 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
14 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, and P.L. 109-135, excluding  
15 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
16 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
17 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

18 **SECTION 6.** 71.01 (6) (q) of the statutes 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

1 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,  
2 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,  
3 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
4 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,  
5 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,  
6 and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
7 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
8 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
9 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
10 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
11 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.  
12 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.  
13 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
14 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
15 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
16 104-7, P.L. 104-117, 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,  
22 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding  
23 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
24 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
25 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.

1 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
2 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L.  
3 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
4 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
5 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
6 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.  
7 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code  
8 applies for Wisconsin purposes at the same time as for federal purposes.  
9 Amendments to the federal Internal Revenue Code enacted after December 31, 2003,  
10 do not apply to this paragraph with respect to taxable years beginning after  
11 December 31, 2003, and before January 1, 2005, except that changes to the Internal  
12 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections  
13 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections  
14 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
15 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,  
16 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
17 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
18 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
19 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
20 109-280, and changes that indirectly affect the provisions applicable to this  
21 subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections  
22 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections  
23 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
24 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,  
25 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.

1 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
2 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
3 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
4 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

5 **SECTION 7.** 71.01 (6) (r) of the statutes is amended to read:

6 71.01 (6) (r) For taxable years that begin after December 31, 2004, and before  
7 January 1, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear  
8 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
9 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,  
10 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
11 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
12 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
13 P.L. 106-573, section 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L.  
14 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,  
15 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211,  
16 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L.  
17 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
18 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
19 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
20 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-222,  
21 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
22 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly  
23 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
24 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,  
25 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.

P.L. 109-151

1 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
2 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L.  
3 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
4 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.  
5 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
6 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding  
7 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
8 excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
9 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
10 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
11 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
12 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
13 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,  
14 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
15 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
16 of P.L. 109-73, 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, P.L. 109-222,  
18 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
19 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue  
20 Code applies for Wisconsin purposes at the same time as for federal purposes.  
21 Amendments to the federal Internal Revenue Code enacted after December 31, 2004,  
22 do not apply to this paragraph with respect to taxable years beginning after  
23 December 31, 2004, and before January 1, 2006, except that changes to the Internal  
24 Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
25 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,

P.L. 109-151,

P.L. 109-151,

1 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
2 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
3 109-135, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
4 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
5 109-280, and changes that indirectly affect the provisions applicable to this  
6 subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
7 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
8 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
9 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
10 109-135, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
11 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
12 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

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

14 71.01 (6) (s) For taxable years that begin after December 31, 2005, and before  
15 January 1, 2007, for natural persons and fiduciaries, except fiduciaries of nuclear  
16 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
17 Internal Revenue Code as amended to December 31, 2005, 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, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
21 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
22 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
23 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,  
24 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,  
25 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of

1 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates  
2 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as  
3 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
4 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
5 109-280, 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. 107-15,  
14 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
15 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.  
16 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
17 106, 201, and 202 of P.L. 108-27, 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,  
19 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
20 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
21 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
22 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding  
23 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.  
24 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
25 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding

1 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.  
2 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code  
3 applies for Wisconsin purposes at the same time as for federal purposes.  
4 Amendments to the federal Internal Revenue Code enacted after December 31, 2005,  
5 do not apply to this paragraph with respect to taxable years beginning after  
6 December 31, 2005, and before January 1, 2007, except that changes to the Internal  
7 Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and  
8 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844  
9 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this  
10 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513  
11 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of  
12 P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

13 **SECTION 9.** 71.01 (6) (t) of the statutes is created to read:

14 71.01 (6) (t) For taxable years that begin after December 31, 2006, for natural  
15 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
16 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code  
17 as amended to December 31, 2006, 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 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
22 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
23 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
24 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
25 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301



1 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
2 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
3 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as  
4 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
5 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
6 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
7 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
8 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.  
9 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
10 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
11 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
12 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
13 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
14 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
15 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
16 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
17 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
18 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
19 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.  
20 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
21 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146  
22 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
23 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
24 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
25 101, 207, 209, 503, 512, and 513 of P.L. 109-222, and P.L. 109-280, excluding sections

P.L. 109-227,

1 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin  
2 purposes at the same time as for federal purposes. Amendments to the federal  
3 Internal Revenue Code enacted after December 31, 2006, do not apply to this  
4 paragraph with respect to taxable years beginning after December 31, 2006.

5 **SECTION 10.** 71.01 (7r) (a) of the statutes is amended to read:

6 71.01 (7r) (a) Notwithstanding sub. (6), and except as provided in ~~par.~~ pars. (b)  
7 and (c), for purposes of computing amortization or depreciation, "Internal Revenue  
8 Code" means the federal Internal Revenue Code as amended to December 31, 2000,  
9 except that property that, under s. 71.02 (2) (d) 12., 1985 stats., is required to be  
10 depreciated for taxable year 1986 under the Internal Revenue Code as amended to  
11 December 31, 1980, shall continue to be depreciated under the Internal Revenue  
12 Code as amended to December 31, 1980.

13 **SECTION 11.** 71.01 (7r) (c) of the statutes is created to read:

14 71.01 (7r) (c) Notwithstanding sub. (6), section 101 of P.L. 109-222, related to  
15 extending the increased expense deduction under section 179 of the Internal  
16 Revenue Code, applies to property used in farming that is acquired and placed in  
17 service in taxable years beginning on or after January 1, 2008, and used by a person  
18 who is actively engaged in farming. For purposes of this paragraph, "actively  
19 engaged in farming" has the meaning given in 7 CFR 1400.201, and "farming" has  
20 the meaning given in section 464 (e) (1) of the Internal Revenue Code.

21 **SECTION 12.** 71.22 (4) (L) of the statutes is repealed.

22 **SECTION 13.** 71.22 (4) (m) of the statutes is repealed.

23 **SECTION 14.** 71.22 (4) (n) of the statutes is amended to read:

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

1 December 31, 1998, and before January 1, 2000, means the federal Internal  
2 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and  
3 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
4 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,  
5 and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding  
6 sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L.  
7 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L.  
8 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.  
9 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
10 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422,  
11 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101,  
12 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
13 P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and  
14 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,  
15 P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),  
16 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
17 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
18 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
19 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
20 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
21 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
22 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
23 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
24 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
25 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.

1 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
2 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and  
3 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
4 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as  
5 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,  
6 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal  
7 Revenue Code applies for Wisconsin purposes at the same time as for federal  
8 purposes. Amendments to the federal Internal Revenue Code enacted after  
9 December 31, 1998, do not apply to this paragraph with respect to taxable years  
10 beginning after December 31, 1998, and before January 1, 2000, except that  
11 changes to the Internal Revenue Code made by P.L. 106-36, P.L. 106-170, P.L.  
12 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,  
13 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections  
14 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121,  
15 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,  
16 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
17 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
18 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
19 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
20 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions  
21 applicable to this subchapter made by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
22 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding  
23 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301  
24 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding  
25 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,

1 and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242,  
2 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135,  
3 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
4 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844  
5 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal  
6 purposes.

7 **SECTION 15.** 71.22 (4) (o) of the statutes is amended to read:

8 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
9 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
10 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue  
11 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.  
12 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66  
13 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
14 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.  
15 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,  
16 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of  
17 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
18 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
19 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
20 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
21 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
22 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
23 1329, 1348, and 1351 of P.L. 109-58, 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 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as

1 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
2 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821  
3 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
4 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
5 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
6 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
7 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
8 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
9 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
10 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
11 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
12 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
13 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
14 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
15 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,  
16 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.  
17 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
18 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
19 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,  
20 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
21 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844  
22 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin purposes at the  
23 same time as for federal purposes. Amendments to the federal Internal Revenue  
24 Code enacted after December 31, 1999, do not apply to this paragraph with respect  
25 to taxable years beginning after December 31, 1999, and before January 1, 2003,

1 except that changes to the Internal Revenue Code made by P.L. 106-230, P.L.  
2 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
3 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
4 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.  
5 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
6 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,  
7 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,  
8 and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,  
9 and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,  
10 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
11 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
12 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
13 811 and 844 of P.L. 109-280, and changes that indirectly affect the provisions  
14 applicable to this subchapter made by P.L. 106-230, P.L. 106-554, excluding sections  
15 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
16 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
17 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
18 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
19 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,  
20 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.  
21 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
22 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
23 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,  
24 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
25 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844

1 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal  
2 purposes.

3 **SECTION 16.** 71.22 (4) (p) of the statutes is amended to read:

4 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
5 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
6 December 31, 2002, and before January 1, 2004, means the federal Internal Revenue  
7 Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.  
8 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
9 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
10 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and  
11 ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27,  
12 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
13 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
14 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
15 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
16 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L.  
17 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
18 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
19 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
20 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as  
21 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
22 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821  
23 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
24 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
25 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.



1 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
2 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
3 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
4 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
5 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
6 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
7 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section  
8 sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276,  
9 P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
10 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201  
11 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
12 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,  
13 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,  
14 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
15 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections  
16 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405  
17 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280.  
18 The Internal Revenue Code applies for Wisconsin purposes at the same time as for  
19 federal purposes. Amendments to the federal Internal Revenue Code enacted after  
20 December 31, 2002, do not apply to this paragraph with respect to taxable years  
21 beginning after December 31, 2002, and before January 1, 2004, except that changes  
22 to the Internal Revenue Code made by 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,

1 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
2 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,  
3 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
4 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
5 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
6 811 and 844 of P.L. 109-280, 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, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
11 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
12 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,  
13 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
14 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
15 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
16 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for  
17 federal purposes.

18 **SECTION 17.** 71.22 (4) (q) of the statutes is amended to read:

19 71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
20 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
21 December 31, 2003, and before January 1, 2005, means the federal Internal Revenue  
22 Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.  
23 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
24 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
25 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section

1 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,  
2 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.  
3 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
4 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
5 337, 422, 847, 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, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
8 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
9 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,  
10 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly  
11 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,  
12 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and  
13 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.  
14 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
15 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
16 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
17 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
18 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
19 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
20 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
21 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
22 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and  
23 301 (a) 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. 108-173, excluding section 1201 of P.L. 108-173,

1 P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,  
2 and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244,  
3 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.  
4 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
5 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
6 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
7 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,  
8 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal  
9 Revenue Code applies for Wisconsin purposes at the same time as for federal  
10 purposes. Amendments to the federal Internal Revenue Code enacted after  
11 December 31, 2003, do not apply to this paragraph with respect to taxable years  
12 beginning after December 31, 2003, and before January 1, 2005, except that changes  
13 to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311,  
14 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
15 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
16 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
17 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
18 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
19 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
20 (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811  
21 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable  
22 to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding  
23 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding  
24 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
25 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,

1 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
2 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
3 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
4 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
5 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

6 **SECTION 18.** 71.22 (4) (r) of the statutes is amended to read:

7 71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
8 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
9 December 31, 2004, and before January 1, 2006, means the federal Internal Revenue  
10 Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.  
11 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
12 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
13 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
14 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,  
15 and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and  
16 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,  
17 and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding  
18 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
19 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
20 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
21 (j), and (q), and 405 of P.L. 109-135, P.L. 109-222, excluding sections 101, 207, 209,  
22 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections  
23 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable  
24 to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803  
25 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section

P.L. 109-151,

1 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,  
2 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
3 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
4 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
5 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
6 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
7 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
8 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
9 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
10 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,  
11 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,  
12 and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
13 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
14 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
15 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,  
16 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
17 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
18 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
19 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-222,  
20 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
21 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue  
22 Code applies for Wisconsin purposes at the same time as for federal purposes.  
23 Amendments to the federal Internal Revenue Code enacted after December 31, 2004,  
24 do not apply to this paragraph with respect to taxable years beginning after  
25 December 31, 2004, and before January 1, 2006, except that changes to the Internal

P.L. 109-151,

P.L. 109-151

1 Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,  
2 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
3 excluding section 301 of P.L. 109-73, 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, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
6 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
7 109-280, 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, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
10 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
11 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
12 109-135, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
13 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
14 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

15 **SECTION 19.** 71.22 (4) (s) of the statutes is created to read:

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

1 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
2 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
3 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
4 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amended by P.L. 109-222,  
5 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
6 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly  
7 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,  
8 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and  
9 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.  
10 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
11 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
12 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
13 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
14 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
15 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
16 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
17 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
18 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
19 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,  
20 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
21 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
22 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
23 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
24 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
25 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.



1 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
2 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
3 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), <sup>and</sup> 405 of P.L. 109-135, P.L.  
4 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
5 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
6 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same  
7 time as for federal purposes. Amendments to the federal Internal Revenue Code  
8 enacted after December 31, 2005, do not apply to this paragraph with respect to  
9 taxable years beginning after December 31, 2005, and before January 1, 2007,  
10 except that changes to the Internal Revenue Code made by P.L. 109-222, excluding  
11 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.  
12 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly  
13 affect the provisions applicable to this subchapter made by P.L. 109-222, excluding  
14 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.  
15 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin  
16 purposes at the same time as for federal purposes.

17 **SECTION 20.** 71.22 (4) (t) of the statutes is created to read:

18 71.22 (4) (t) 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, 2006, means the federal Internal Revenue Code as amended to  
21 December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
22 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
23 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
24 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
25 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.

1 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
2 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
3 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
4 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
5 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
6 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L.  
7 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly  
8 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,  
9 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and  
10 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.  
11 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
12 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
13 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
14 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
15 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
16 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
17 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
18 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
19 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
20 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,  
21 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
22 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
23 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
24 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
25 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections

P.L. 109-227,

1 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
2 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
3 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
4 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
5 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
6 109-222, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The  
7 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal  
8 purposes. Amendments to the federal Internal Revenue Code enacted after  
9 December 31, 2006, do not apply to this paragraph with respect to taxable years  
10 beginning after December 31, 2006.

11 **SECTION 21.** 71.22 (4m) (j) of the statutes is repealed.

12 **SECTION 22.** 71.22 (4m) (k) of the statutes is repealed.

13 **SECTION 23.** 71.22 (4m) (L) of the statutes is amended to read:

14 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and  
15 before January 1, 2000, "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, 1998, 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. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,  
21 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431  
22 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406  
23 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of  
24 P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)  
25 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,

1 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding  
2 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
3 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
4 109-280, and as indirectly affected in the provisions applicable to this subchapter  
5 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,  
6 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
7 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
8 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
9 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
10 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
11 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
12 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,  
13 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections  
14 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121,  
15 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,  
16 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
17 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
18 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
19 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections  
20 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin  
21 purposes at the same time as for federal purposes. Amendments to the Internal  
22 Revenue Code enacted after December 31, 1998, do not apply to this paragraph with  
23 respect to taxable years beginning after December 31, 1998, and before  
24 January 1, 2000, except that changes to the Internal Revenue Code made by P.L.  
25 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of

1 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
2 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.  
3 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
4 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.  
5 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
6 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
7 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
8 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280 and changes that  
9 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36,  
10 P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.  
11 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.  
12 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.  
13 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,  
14 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.  
15 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
16 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
17 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and  
18 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin  
19 purposes at the same time as for federal purposes.

20 **SECTION 24.** 71.22 (4m) (m) of the statutes is amended to read:

21 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and  
22 before January 1, 2003, "Internal Revenue Code", for corporations that are subject  
23 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
24 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,  
25 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

1 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
2 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and  
3 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,  
4 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301  
5 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,  
6 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
7 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections  
8 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding  
9 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
10 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
11 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections  
12 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405  
13 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,  
14 and as indirectly affected in the provisions applicable to this subchapter by P.L.  
15 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
16 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
17 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
18 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
19 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
20 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
21 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
22 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
23 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
24 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.  
25 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections

1 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,  
2 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)  
3 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
4 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding  
5 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
6 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
7 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
8 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code  
9 applies for Wisconsin purposes at the same time as for federal purposes.  
10 Amendments to the Internal Revenue Code enacted after December 31, 1999, do not  
11 apply to this paragraph with respect to taxable years beginning after  
12 December 31, 1999, and before January 1, 2003, except that changes to the Internal  
13 Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165  
14 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
15 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),  
16 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.  
17 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding  
18 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,  
19 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,  
20 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
21 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
22 1329, 1348, and 1351 of P.L. 109-58, and P.L. 109-135, excluding sections 101, 105,  
23 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
24 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and  
25 changes that indirectly affect the provisions applicable to this subchapter made by

1 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.  
2 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,  
3 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,  
4 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding  
5 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
6 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
7 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244,  
8 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding  
9 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
10 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
11 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
12 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin  
13 purposes at the same time as for federal purposes.

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

15 71.22 (4m) (n) For taxable years that begin after December 31, 2002, and  
16 before January 1, 2004, "Internal Revenue Code," for corporations that are subject  
17 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
18 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,  
19 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
20 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
21 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
22 431 of P.L. 107-16, and ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as  
23 amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
24 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201  
25 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,



1 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,  
2 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,  
3 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
4 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections  
5 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405  
6 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,  
7 and as indirectly affected in the provisions applicable to this subchapter by P.L.  
8 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
9 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
10 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
11 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
12 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
13 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
14 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
15 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
16 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
17 107-134, P.L. 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147,  
18 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding  
19 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
20 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
21 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
22 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
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, 1329, 1348, and 1351  
25 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to