

1 *-1170/5.14* SECTION 1885. 66.0602 (4) (d) of the statutes is amended to read:

2 66.0602 (4) (d) Within 14 days after the referendum, the clerk of the political

3 subdivision shall certify the results of the referendum to the department of revenue.

4 The levy increase limit otherwise applicable to the political subdivision under this

5 section is increased in the next fiscal year by the percentage approved by a majority

6 of those voting on the question. If the resolution specifies that the increase is for one

7 year only, the amount of the increase shall be subtracted from the base used to

8 calculate the limit for the 2nd succeeding fiscal year.

9 *-1170/5.15* SECTION 1886. 66.0602 (5) of the statutes is amended to read:

10 66.0602 (5) EXCEPTION, CERTAIN TOWNS. A town with a population of less than

11 2,000 may exceed the levy increase limit otherwise applicable under this section to

12 the town if the town board adopts a resolution supporting an increase and places the

13 question on the agenda of an annual town meeting or a special town meeting and if

14 the annual or special town meeting adopts a resolution endorsing the town board's

15 resolution. The limit otherwise applicable to the town under this section is increased

16 in the next fiscal year by the percentage approved by a majority of those voting on

17 the question. Within 14 days after the adoption of the resolution, the town clerk shall

18 certify the results of the vote to the department of revenue.

19 *-1170/5.16* SECTION 1887. 66.0602 (6) (intro.) of the statutes is amended to

20 read:

21 66.0602 (6) PENALTIES. (intro.) If Except as provided in sub. (6m), if the

22 department of revenue determines that a political subdivision has a penalized excess

23 in any year, the department of revenue shall do all of the following:

24 *-1170/5.17* SECTION 1888. 66.0602 (6) (c) of the statutes is amended to read:

1 66.0602 (6) (c) Ensure that the amount of the penalized excess is not included
2 in determining the limit described under sub. (2) for the political subdivision for the
3 following year.

4 ***-1170/5.18*** SECTION 1889. 66.0602 (6) (d) of the statutes is created to read:

5 66.0602 (6) (d) Ensure that, if a political subdivision's penalized excess exceeds
6 the amount of aid payment that may be reduced under par. (a), the excess amount
7 is subtracted from the aid payments under par. (a) in the following years until the
8 total amount of penalized excess is subtracted from the aid payments.

9 ***-1170/5.19*** SECTION 1890. 66.0602 (6m) of the statutes is created to read:

10 66.0602 (6m) MISTAKES IN LEVIES. The department of revenue may issue a
11 finding that a political subdivision is not liable for a penalty that would otherwise
12 be imposed under sub. (6) if the department determines that the political
13 subdivision's penalized excess is caused by one of the following clerical errors:

14 (a) The department, through mistake or inadvertence, has assessed to any
15 county or taxation district, in the current year or in the previous year, a greater or
16 less valuation for any year than should have been assessed, causing the political
17 subdivision's levy to be erroneous in a way that directly causes a penalized excess.

18 (b) A taxation district clerk or a county clerk, through mistake or inadvertence
19 in preparing or delivering the tax roll, causes a political subdivision's levy to be
20 erroneous in a way that directly causes a penalized excess.

21 ***-1170/5.20*** SECTION 1891. 66.0602 (7) of the statutes is repealed.

22 ***-1169/P2.6*** SECTION 1892. 66.0603 (1m) (e) of the statutes is created to read:

23 66.0603 (1m) (e) Subject to s. 67.11 (2) with respect to funds on deposit in a debt
24 service fund for general obligation promissory notes issued under s. 67.12 (12), a
25 county having a population of 500,000 or more, or a person to whom the county has

1 delegated investment authority under sub. (5), may invest and reinvest in the same
2 manner as is authorized for investments and reinvestments under s. 881.01, any of
3 the following:

4 1. Moneys held in any stabilization fund established under s. 59.87 (3).

5 2. Moneys held in a fund or account, including any reserve fund, created in
6 connection with the issuance of appropriation bonds under s. 59.85 or general
7 obligation promissory notes under s. 67.12 (12) issued to provide funds for the
8 payment of all or a part of the county's unfunded prior service liability.

9 3. Moneys appropriated or held by the county to pay debt service on
10 appropriation bonds or general obligation promissory notes under s. 67.12 (12).

11 4. Moneys constituting proceeds of appropriation bonds or general obligation
12 promissory notes described in subd. 2. that are available for investment until they
13 are spent.

14 5. Moneys held in an employee retirement system of the county.

15 ***-1169/P2.7* SECTION 1893.** 66.0603 (5) of the statutes is created to read:

16 **66.0603 (5) DELEGATION OF INVESTMENT AUTHORITY IN CONNECTION WITH PENSION**

17 **FINANCING IN POPULOUS COUNTIES.** The governing board of a county having a
18 population of 500,000 or more may delegate investment authority over any of the
19 moneys described in sub. (1m) (e) to any of the following persons, which shall be
20 responsible for the general administration and proper operation of the county's
21 employee retirement system, subject to the board's finding that such person has
22 expertise in the field of investments:

23 (a) A public board that is organized for such purpose under county ordinances.

24 (b) A trustee, investment advisor, or investment banking or consulting firm.

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1 ***-0728/6.4*** SECTION 1894. 66.0615 (1m) (f) 2. of the statutes is amended to
2 read:

3 66.0615 (1m) (f) 2. Sections 77.51 (12m), (14) (e), (f) and (j) and, (14g), (15a),
4 and (15b), 77.52 (3), (4), (~~6~~) and (13), (14), (18), and (19), 77.522, 77.58 (1) to (5), (6m),
5 and (7), 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (8), (9), and (12) to (~~14~~) (15), and
6 77.62, as they apply to the taxes under subch. III of ch. 77, apply to the tax described
7 under subd. 1.

8 ***-0444/P2.8*** SECTION 1895. 66.0902 of the statutes is created to read:

9 **66.0902 False claims. (1) DEFINITIONS.** In this section:

10 (a) "Local governmental unit" has the meaning given in s. 66.0131 (1) (a).

11 (b) "Public contract" means a contract for the construction, execution, repair,
12 remodeling, or improvement of a public work or building or for the furnishing of
13 supplies, equipment, material, or professional or contractual services of any kind.

14 **(2) PRESENTATION OF FALSE CLAIMS.** Whoever knowingly presents or causes to
15 be presented a false claim for payment under any public contract with a local
16 governmental unit shall forfeit not less than \$5,000 nor more than \$10,000, plus 3
17 times the amount of the damages that were sustained by the local governmental unit
18 or would have been sustained by the local governmental unit, whichever is greater,
19 as a result of the false claim.

20 ***-1261/5.694*** ***-1261/P3.523*** SECTION 1896. 66.1017 (1) (a) of the statutes
21 is amended to read:

22 66.1017 (1) (a) "Family day care home" means a dwelling licensed as a day care
23 center by the department of health and family services children and families under
24 s. 48.65 where care is provided for not more than 8 children.

25 ***-1607/1.1*** SECTION 1897. 66.1105 (6) (g) of the statutes is created to read:

1 66.1105 (6) (g) 1. After the date on which a tax incremental district created by
2 a 1st class city pays off the aggregate of all of its project costs, and notwithstanding
3 the time at which such a district would otherwise be required to terminate under sub.
4 (7), a 1st class city may extend the life of the district for not more than 12 months if
5 the city does all of the following:

6 a. The city enacts an ordinance extending the life of the district for a specified
7 number of months.

8 b. The city forwards a copy of the ordinance to the department of revenue,
9 notifying the department that it must continue to authorize the allocation of tax
10 increments to the district under par. (a).

11 2. If the department of revenue receives a notice described under subd. 1. b.,
12 it shall continue authorizing the allocation of tax increments to the district under
13 par. (a) during the district's life, as extended by the city, as if the district's costs had
14 not been paid off and without regard to whether any of the time periods specified in
15 par. (a) 2. to 8. would otherwise require terminating the allocation of such
16 increments.

17 3. If a city receives tax increments as described in subd. 2., the city shall use
18 up to 75 percent of the increments received to benefit affordable housing in the city.
19 The remaining portion of the increments shall be used by the city to improve the city's
20 housing stock.

21 *-1630/5.1* SECTION 1898. 66.1113 (2) (a) of the statutes is amended to read:

22 66.1113 (2) (a) The governing body of a political subdivision, by a two-thirds
23 vote of the members of the governing body who are present when the vote is taken,
24 may enact an ordinance or adopt a resolution declaring itself or, in the case of par.
25 (i), a part of itself to be a premier resort area if, except as provided in pars. (e), (f),

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1 (g), and (h), and (i), at least 40% of the equalized assessed value of the taxable
2 property within such political subdivision is used by tourism-related retailers.

3 ***-1630/5.2* SECTION 1899.** 66.1113 (2) (i) of the statutes is created to read:

4 66.1113 (2) (i) A 1st class city may enact an ordinance or adopt a resolution
5 declaring a specified part of itself to be a premier resort area under par. (a), even if
6 less than 40 percent of the equalized assessed value of the taxable property within
7 the specified area of the city is used by tourism-related retailers. A 1st class city that
8 acts under this paragraph and imposes the tax described under par. (b) may spend
9 the proceeds of the tax only for infrastructure expenses within the specified area.
10 An ordinance enacted or a resolution adopted under this paragraph may take effect
11 only if all of the following apply:

- 12 1. The territory in the specified area is contiguous.
- 13 2. The specified area does not exceed 4 square miles.
- 14 3. The territory in the specified area corresponds to 9-digit zip code areas, as
15 determined by the United States Postal Service.

16 ***-1638/1.1* SECTION 1900.** 66.1333 (5) (a) 3. of the statutes is amended to read:

17 66.1333 (5) (a) 3. Within the boundaries of the city, acquire by purchase, lease,
18 eminent domain, or otherwise, any real or personal property or any interest in the
19 property, together with any improvements on the property, necessary or incidental
20 to a redevelopment or urban renewal project; hold, improve, clear or prepare for
21 redevelopment or urban renewal any of the property; sell, lease, subdivide, retain or
22 make available the property for the city's use; mortgage or otherwise encumber or
23 dispose of any of the property or any interest in the property; enter into contracts
24 with redevelopers of property containing covenants, restrictions and conditions
25 regarding the use of the property in accordance with a redevelopment or urban

1 renewal plan, and other covenants, restrictions and conditions that the authority
2 considers necessary to prevent a recurrence of blighted areas or to effectuate the
3 purposes of this section; make any restrictions, conditions or covenants running with
4 the land and provide appropriate remedies for their breach; arrange or contract for
5 the furnishing of services, privileges, works or facilities for, or in connection with a
6 project; temporarily operate and maintain real property acquired by it in a project
7 area for or in connection with a project pending the disposition of the property for
8 uses and purposes that may be deemed desirable even though not in conformity with
9 the redevelopment plan for the area; within the boundaries of the city, enter into any
10 blighted property, or building or property in any project area, in order to make
11 inspections, surveys, appraisals, soundings or test borings, and obtain a court order
12 for this purpose if entry is denied or resisted; own and hold property and insure or
13 provide for the insurance of any real or personal property or any of its operations
14 against any risks or hazards, including paying premiums on any insurance; invest
15 any project funds held in reserves or sinking funds or the funds not required for
16 immediate disbursement in property or securities in which savings banks may
17 legally invest funds subject to their control; redeem its bonds issued under this
18 section at the redemption price established in the bonds or purchase the bonds at less
19 than redemption price, all bonds so redeemed or purchased to be canceled; develop,
20 test and report methods and techniques, and carry out demonstrations and other
21 activities, for the prevention and elimination of slums and blight; and disseminate
22 blight elimination, slum clearance and urban renewal information.

23 ***-1169/P2.8* SECTION 1901.** 67.01 (9) (intro.) of the statutes is amended to
24 read:

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1 67.01 (9) (intro.) This chapter is not applicable to appropriation bonds issued
2 by a county under s. 59.85 and, except ss. 67.08 (1), 67.09 and 67.10, is not applicable:

3 ***-1169/P2.9*** SECTION 1902. 67.04 (5) (b) 4. of the statutes is amended to read:

4 67.04 (5) (b) 4. To pay unfunded prior service liability contributions under the
5 Wisconsin retirement system, or to pay unfunded prior service liability with respect
6 to an employee retirement system, if all of the net proceeds of the note will be used
7 to pay for such contributions or payments.

8 ***-1169/P2.10*** SECTION 1903. 67.045 (1) (g) of the statutes is created to read:

9 67.045 (1) (g) The debt is issued by a county having a population of 500,000 or
10 more to pay unfunded prior service liability with respect to an employee retirement
11 system.

12 ***-1169/P2.11*** SECTION 1904. 67.12 (12) (a) of the statutes is amended to read:

13 67.12 (12) (a) Any municipality may issue promissory notes as evidence of
14 indebtedness for any public purpose, as defined in s. 67.04 (1) (b), including but not
15 limited to paying any general and current municipal expense, and refunding any
16 municipal obligations, including interest on them. Each note, plus interest if any,
17 shall be repaid within 10 years after the original date of the note, except that notes
18 issued under this section for purposes of ss. 119.498, 145.245 (12m), 281.58, 281.59,
19 281.60, and 281.61, or issued to raise funds to pay a portion of the capital costs of a
20 metropolitan sewerage district, or issued by a county having a population of 500,000
21 or more to pay unfunded prior service liability with respect to an employee
22 retirement system shall be repaid within 20 years after the original date of the note.

23 ***-1508/3.6*** SECTION 1905. 69.12 (1) of the statutes is amended to read:

24 69.12 (1) If the state registrar cannot make an amendment to a vital record
25 under s. 69.11 and a person with a direct and tangible interest in the vital record

1 alleges that information on the vital record does not represent the actual facts in
2 effect at the time the record was filed, the person may petition the circuit court of the
3 county in which the event which is the subject of the vital record is alleged to have
4 occurred. The petition shall be accompanied by a certified copy of the original vital
5 record. If the court finds that the petitioner has established the actual facts of the
6 event in effect when the record was filed, the clerk of court shall report the court's
7 determination to the state registrar on a form prescribed by the state registrar, along
8 with the fee required under s. 69.22 (5) (a) 2 (b). Upon receipt of the report, the state
9 registrar shall, if information as to the cause of death on an original certificate of
10 death is changed or if information on a marriage certificate concerning the identity
11 of a parent of a party to a marriage is changed, act under sub. (4), or shall change the
12 record under s. 69.11 (5) and send a notice of the change to the local registrar who
13 shall make the change in the record filed in his or her office. This subsection does
14 not apply to a name change prohibited under s. 301.47.

15 ***-1508/3.7* SECTION 1906.** 69.13 (2) (d) of the statutes is amended to read:

16 69.13 (2) (d) The fee specified under s. 69.22 (5) (b) 1 (bg).

17 ***-1261/5.695* *-1267/P1.212* SECTION 1907.** 69.14 (1) (cm) of the statutes is
18 amended to read:

19 69.14 (1) (cm) *Information concerning paternity.* For a birth which occurs en
20 route to or at a hospital, the filing party shall give the mother a copy of the pamphlet
21 under s. 69.03 (14). If the child's parents are not married at the time of the child's
22 birth, the filing party shall give the mother a copy of the form prescribed by the state
23 registrar under s. 69.15 (3) (b) 3. The filing party shall ensure that trained,
24 designated hospital staff provide to the child's available parents oral information or
25 an audio or video presentation and written information about the form and the

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1 significance and benefits of, and alternatives to, establishing paternity, before the
2 parents sign the form. The filing party shall also provide an opportunity to complete
3 the form and have the form notarized in the hospital. If the mother provides a
4 completed form to the filing party while she is a patient in the hospital and within
5 5 days after the birth, the filing party shall send the form directly to the state
6 registrar. The department of ~~workforce development~~ children and families shall pay
7 the filing party a financial incentive for correctly filing a form within 60 days after
8 the child's birth.

9 ***-1508/3.8* SECTION 1908.** 69.15 (3) (b) 1. of the statutes is amended to read:

10 69.15 (3) (b) 1. Except as provided under par. (c), if the state registrar receives
11 a statement acknowledging paternity on a form prescribed by the state registrar and
12 signed by both of the birth parents of a child determined to be a marital child under
13 s. 767.803, a certified copy of the parents' marriage certificate, and the fee required
14 under s. 69.22 (5) (b) 1., the state registrar shall insert the name of the husband from
15 the marriage certificate as the father if the name of the father was omitted on the
16 original birth certificate. The state registrar shall include on the form for the
17 acknowledgment the items in s. 767.813 (5g).

18 ***-1261/5.696* *-1267/P1.213* SECTION 1909.** 69.15 (3) (b) 3. of the statutes
19 is amended to read:

20 69.15 (3) (b) 3. Except as provided under par. (c), if the state registrar receives
21 a statement acknowledging paternity on a form prescribed by the state registrar and
22 signed by both parents, and by a parent or legal guardian of any parent who is under
23 the age of 18 years, along with the fee under s. 69.22, the state registrar shall insert
24 the name of the father under subd. 1. The state registrar shall mark the certificate
25 to show that the form is on file. The form shall be available to the department of

1 ~~workforce development~~ children and families or a county child support agency under
2 s. 59.53 (5) pursuant to the program responsibilities under s. 49.22 or to any other
3 person with a direct and tangible interest in the record. The state registrar shall
4 include on the form for the acknowledgment the information in s. 767.805 and the
5 items in s. 767.813 (5g).

6 ***-1261/5.697* *-1267/P1.214* SECTION 1910.** 69.20 (3) (f) of the statutes is
7 amended to read:

8 69.20 (3) (f) The state or a local registrar may disclose a social security number
9 on a vital record to the department of ~~workforce development~~ children and families
10 or a county child support agency under s. 59.53 (5) in response to a request under s.
11 49.22 (2m).

12 ***-1508/3.9* SECTION 1911.** 69.22 (1) (a) of the statutes is amended to read:

13 69.22 (1) (a) Except as provided under par. (c), ~~\$7~~ \$20 for issuing one certified
14 copy of a vital record and ~~\$3~~ \$20 for any additional certified copy of the same vital
15 record issued at the same time.

16 ***-1508/3.10* SECTION 1912.** 69.22 (1) (b) of the statutes is amended to read:

17 69.22 (1) (b) Except as provided under par. (c), \$20 for issuing an uncertified
18 copy of a vital record issued under s. 69.21 (2) (a) or (b) and \$20 for any additional
19 copy of the same vital record issued at the same time, or \$10 for verifying information
20 about the event submitted by a requester without issuance of a copy, ~~\$7~~, and ~~\$3~~ \$10
21 for any additional copy of the same vital record information issued at the same time.

22 ***-1508/3.11* SECTION 1913.** 69.22 (1) (c) of the statutes is amended to read:

23 69.22 (1) (c) ~~Twelve~~ Twenty dollars for issuing an uncertified copy of a birth
24 certificate or a certified copy of a birth certificate, ~~\$7~~ \$10 of which shall be forwarded
25 to the secretary of administration as provided in sub. (1m) and credited to the

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1 appropriations under s. 20.433 (1) (g) and (h); and ~~\$3~~ \$20 for issuing any additional
2 certified or uncertified copy of the same birth certificate issued at the same time.

3 ***-1508/3.12* SECTION 1914.** 69.22 (1) (cm) of the statutes is amended to read:
4 69.22 (1) (cm) ~~Ten~~ Twenty dollars for issuing one certified copy of a certificate
5 of birth resulting in stillbirth and ~~\$3~~ \$20 for any additional certified copy of the same
6 certificate issued at the same time.

7 ***-1508/3.13* SECTION 1915.** 69.22 (1) (d) of the statutes is amended to read:
8 69.22 (1) (d) In addition to other fees under this subchapter, ~~\$10~~ \$20 for
9 expedited service in issuing a vital record.

10 ***-1508/3.14* SECTION 1916.** 69.22 (2) of the statutes is amended to read:
11 69.22 (2) The state registrar and any local registrar may charge ~~\$7~~ \$10 for a
12 search of vital records if the registrar finds no record. In addition to the ~~\$7~~ \$10, a
13 registrar may charge a fee to cover the costs of a search of vital records if the
14 requester provides no identifying information or identifying information which is
15 imprecise or inadequate.

16 ***-1508/3.15* SECTION 1917.** 69.22 (3m) of the statutes is created to read:
17 69.22 (3m) (a) Except as provided in par. (b), a local registrar that collects a fee
18 under sub. (1) (a), (b), (c), or (cm) shall forward 60 percent of the increase in that fee,
19 as affected by 2007 Wisconsin Act (this act), over the corresponding fee amount
20 specified in s. 69.22 (1) (a), (b), (c), or (cm), 2005 stats., to the secretary of
21 administration, to be credited to the appropriation account under s. 20.435 (1) (gm).
22 (b) A local registrar that collects a fee for issuing a certified or uncertified copy
23 of a birth certificate under sub. (1) (c) shall forward to the secretary of
24 administration, to be credited to the appropriation account under s. 20.435 (1) (gm),
25 60 percent of the increase in that fee, as affected by 2007 Wisconsin Act (this act),

1 that remains after \$10 is forwarded to the secretary of administration as provided
2 in sub. (1m), over the corresponding fee amount specified in s. 69.22 (1) (c), 2005
3 stats., that remained after \$7 was forwarded to the secretary of administration as
4 provided in s. 69.22 (1m), 2005 stats.

5 ***-1508/3.16* SECTION 1918.** 69.22 (5) (a) of the statutes is repealed and
6 recreated to read:

7 69.22 (5) (a) Twenty dollars for making changes under s. 69.15 (3) (b) 3. or (4m).

8 ***-1508/3.17* SECTION 1919.** 69.22 (5) (b) of the statutes is repealed and
9 recreated to read:

10 69.22 (5) (b) Forty dollars for making a change under s. 69.11 (4), 69.12 (1), (3),
11 or (5), or 69.15 (3) (a) 3., (b) 1. or 2., or (4) (a).

12 ***-1508/3.18* SECTION 1920.** 69.22 (5) (bg) of the statutes is created to read:

13 69.22 (5) (bg) Forty dollars for impounding a vital record or creating or
14 registering a new vital record under s. 69.12 (4), 69.13, 69.14 (1) (h), or 69.15 (2), (3)
15 (a) 1. or 2., (3m), or (4) (b).

16 ***-1508/3.19* SECTION 1921.** 69.22 (5) (bj) of the statutes is created to read:

17 69.22 (5) (bj) Fifty dollars for the delayed filing of a vital record under s. 69.14
18 (2) (b) 5. or 6., 69.16 (2), or 69.19.

19 ***-1524/P3.85* SECTION 1922.** 69.30 (1) (am) of the statutes is renumbered
20 69.30 (1) (bd) and amended to read:

21 69.30 (1) (bd) "Family Long-term care district" has the meaning given in s.
22 46.2805 (5) (7r).

23 ***-1524/P3.86* SECTION 1923.** 69.30 (2) of the statutes is amended to read:

24 69.30 (2) A financial institution, state agency, county department, Wisconsin
25 works agency, service office or family long-term care district or an employee of a

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1 financial institution, state agency, county department, Wisconsin works agency,
2 service office or family long-term care district is not subject to s. 69.24 (1) (a) for
3 copying a certified copy of a vital record for use by the financial institution, state
4 agency, county department, Wisconsin works agency, service office or family
5 long-term care district, including use under s. 45.04 (5), if the copy is marked "FOR
6 ADMINISTRATIVE USE".

7 ***-1524/P3.87* SECTION 1924.** 70.11 (2) of the statutes is amended to read:

8 **70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.**
9 Property owned by any county, city, village, town, school district, technical college
10 district, public inland lake protection and rehabilitation district, metropolitan
11 sewerage district, municipal water district created under s. 198.22, joint local water
12 authority created under s. 66.0823, family long-term care district under s. 46.2895
13 or town sanitary district; lands belonging to cities of any other state used for public
14 parks; land tax-deeded to any county or city before January 2; but any residence
15 located upon property owned by the county for park purposes that is rented out by
16 the county for a nonpark purpose shall not be exempt from taxation. Except as to
17 land acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed
18 after August 17, 1961, to any such governmental unit or for its benefit while the
19 grantor or others for his or her benefit are permitted to occupy the land or part thereof
20 in consideration for the conveyance. Leasing the property exempt under this
21 subsection, regardless of the lessee and the use of the leasehold income, does not
22 render that property taxable.

23 ***-0418/P1.1* SECTION 1925.** 70.11 (9m) of the statutes is created to read:

1 70.11 (9m) VETERANS SERVICE ORGANIZATIONS. Real property owned by a
2 veterans service organization that is chartered under federal law, if the property is
3 necessary for the location and convenience of buildings.

4 *-1272/5.28* SECTION 1926. 70.11 (41p) of the statutes is created to read:

5 70.11 (41p) HEALTHY WISCONSIN AUTHORITY. All property owned by the Healthy
6 Wisconsin Authority, provided that use of the property is primarily related to the
7 purposes of the authority.

8 *-0728/6.5* SECTION 1927. 70.111 (23) of the statutes is amended to read:

9 70.111 (23) VENDING MACHINES. All machines that automatically dispense soda
10 water beverages, as defined in s. 97.29 (1) (i), and items included as a food or beverage
11 under s. 77.54 (20) (a) and (b) food and food ingredient, as defined in s. 77.51 (3t),
12 upon the deposit in the machines of specified coins or currency, or insertion of a credit
13 card, in payment for the ~~soda water beverages, food or beverages~~ food and food
14 ingredient, as defined in s. 77.51 (3t).

15 *-1195/3.1* SECTION 1928. 71.01 (6) (L) of the statutes is repealed.

16 *-1195/3.2* SECTION 1929. 71.01 (6) (m) of the statutes is repealed.

17 *-1195/3.3* SECTION 1930. 71.01 (6) (n) of the statutes is amended to read:

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

1 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406
2 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of
3 P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
4 of P.L. 108-311, and 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. 109-7, 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, and P.L. 109-280, excluding sections 811 and 844 of P.L.
8 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
9 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
10 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
11 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
12 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
13 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
14 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
15 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
16 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
17 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
18 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121,
19 excluding section 109 of P.L. 108-121, 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.
22 109-135, 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, and P.L. 109-280, excluding sections
24 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin
25 purposes at the same time as for federal purposes. Amendments to the federal

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

24 *-1195/3.4* SECTION 1931. 71.01 (6) (o) of the statutes is amended to read:

SECTION 1931

1 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
2 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear
3 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
4 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
5 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
6 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
8 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
9 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
10 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,
11 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
12 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
13 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding
14 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
15 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
16 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
17 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
18 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280
19 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
20 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
21 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
22 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
23 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.
24 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
25 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.

1 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, 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,
7 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and
8 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
9 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
10 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. The Internal Revenue Code applies for Wisconsin
14 purposes at the same time as for federal purposes. Amendments to the federal
15 Internal Revenue Code enacted after December 31, 1999, do not apply to this
16 paragraph with respect to taxable years beginning after December 31, 1999, and
17 before January 1, 2003, except that changes to the Internal Revenue Code made by
18 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
19 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,
20 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,
21 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
22 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
23 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
24 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244,
25 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding

1 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
2 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
3 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
4 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly
5 affect the provisions applicable to this subchapter made by P.L. 106-230, P.L.
6 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
7 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
8 107-147, excluding sections 101, 301 (a), and 406 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. 108-218,
11 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
12 and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
13 and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
14 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
15 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
16 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
17 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for
18 federal purposes.

19 ***-1195/3.5* SECTION 1932.** 71.01 (6) (p) of the statutes is amended to read:

20 71.01 (6) (p) For taxable years that begin after December 31, 2002, and before
21 January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear
22 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
23 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,
24 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
25 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

1 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
2 431 of P.L. 107-16, and section sections 101 and 301 (a) of P.L. 107-147, and as
3 amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
4 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
5 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
6 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
7 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,
8 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
9 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
10 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
11 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
12 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
13 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
14 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
15 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
16 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.
17 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
18 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
19 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
20 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
21 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
22 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,
23 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,
24 and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
25 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L.

SECTION 1932

1 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.
2 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
3 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305,
4 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,
5 P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a),
6 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding
7 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for
8 Wisconsin purposes at the same time as for federal purposes. Amendments to the
9 federal Internal Revenue Code enacted after December 31, 2002, do not apply to this
10 paragraph with respect to taxable years beginning after December 31, 2002, and
11 before January 1, 2004, except that changes to the Internal Revenue Code made by
12 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
13 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
14 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
15 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,
16 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, 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. 109-135, 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, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
21 and changes that indirectly affect the provisions applicable to this subchapter made
22 by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
23 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
24 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
25 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,

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

7 *-1195/3.6* SECTION 1933. 71.01 (6) (q) of the statutes is amended to read:

8 71.01 (6) (q) For taxable years that begin after December 31, 2003, and before
9 January 1, 2005, for natural persons and fiduciaries, except fiduciaries of nuclear
10 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
11 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,
12 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
13 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
14 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
15 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
16 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,
17 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
18 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
19 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
20 and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
21 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
22 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
23 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
24 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
25 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.

SECTION 1933

1 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
2 102-90, 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. 104-117, 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. 107-15,
9 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
10 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147,
11 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
12 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
13 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, 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, 211, 242, 244, 336, 337, 422, 847,
16 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, 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. 109-73, excluding section 301 of P.L.
19 109-73, 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, P.L. 109-227, and P.L.
21 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
22 applies for Wisconsin purposes at the same time as for federal purposes.
23 Amendments to the federal Internal Revenue Code enacted after December 31, 2003,
24 do not apply to this paragraph with respect to taxable years beginning after
25 December 31, 2003, and before January 1, 2005, except that changes to the Internal

1 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
2 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
3 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
4 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
5 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
6 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
7 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
8 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
9 109-280, and changes that indirectly affect the provisions applicable to this
10 subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
11 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
12 101, 201, 211, 242, 244, 336, 337, 422, 847, 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, 1329, 1348, and 1351 of P.L. 109-58, P.L.
15 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
16 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
17 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
18 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

19 ***-1195/3.7* SECTION 1934.** 71.01 (6) (r) of the statutes is amended to read:

20 71.01 (6) (r) For taxable years that begin after December 31, 2004, and before
21 January 1, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear
22 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
23 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,
24 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
25 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

1 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
2 P.L. 106-573, section 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L.
3 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,
4 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211,
5 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by 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. 109-151,
10 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
11 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
12 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
13 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
14 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
15 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
16 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.
17 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
18 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
19 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
20 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
21 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
22 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,
23 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,
24 and 202 of P.L. 108-27, 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, 308, 316,

1 401, and 403 (a) of P.L. 108-311, 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. 108-375, and P.L. 108-476,
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. 109-73, excluding section 301
5 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
6 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
7 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
8 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The
9 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
10 purposes. Amendments to the federal Internal Revenue Code enacted after
11 December 31, 2004, do not apply to this paragraph with respect to taxable years
12 beginning after December 31, 2004, and before January 1, 2006, except that changes
13 to the Internal Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections
14 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
15 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
16 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
17 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
18 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
19 sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the
20 provisions applicable to this subchapter made by P.L. 109-7, P.L. 109-58, excluding
21 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
22 of P.L. 109-58, 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, P.L. 109-227, and P.L. 109-280,

1 excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the
2 same time as for federal purposes.

3 ***-1195/3.8* SECTION 1935.** 71.01 (6) (s) of the statutes is created to read:

4 71.01 (6) (s) For taxable years that begin after December 31, 2005, and before
5 January 1, 2007, 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, 2005, 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, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
10 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
11 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
12 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
13 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
14 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
15 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
16 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates
17 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as
18 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
19 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
20 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
21 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
22 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
23 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
24 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
25 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),

1 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
2 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
3 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
4 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
5 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
6 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
7 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
8 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
9 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
10 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
11 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
12 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
13 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-151, P.L. 109-222, excluding
16 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
17 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
18 applies for Wisconsin purposes at the same time as for federal purposes.
19 Amendments to the federal Internal Revenue Code enacted after December 31, 2005,
20 do not apply to this paragraph with respect to taxable years beginning after
21 December 31, 2005, and before January 1, 2007, except that changes to the Internal
22 Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
23 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
24 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this
25 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513

1 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of
2 P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

3 ***-1195/3.9* SECTION 1936.** 71.01 (6) (t) of the statutes is created to read:

4 71.01 (6) (t) For taxable years that begin after December 31, 2006, for natural
5 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
6 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
7 as amended to December 31, 2006, 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, sections 1, 3,
10 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
11 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
12 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
13 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
14 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
15 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
16 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
17 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of
18 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as
19 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
20 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
21 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
22 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
23 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.
24 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
25 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.

1 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, 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 and 301 (a) 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, P.L. 108-173, excluding section 1201 of P.L.
7 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
8 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
9 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, 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. 109-59, excluding section 11146
12 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
13 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
14 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
15 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
16 excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies
17 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
18 federal Internal Revenue Code enacted after December 31, 2006, do not apply to this
19 paragraph with respect to taxable years beginning after December 31, 2006.

20 ***-1195/3.10* SECTION 1937.** 71.01 (7r) (c) of the statutes is created to read:
21 71.01 (7r) (c) Notwithstanding sub. (6), section 101 of P.L. 109-222, related to
22 extending the increased expense deduction under section 179 of the Internal
23 Revenue Code, applies to property used in farming that is acquired and placed in
24 service in taxable years beginning on or after January 1, 2008, and used by a person
25 who is actively engaged in farming. For purposes of this paragraph, "actively

1 engaged in farming” has the meaning given in 7 CFR 1400.201, and “farming” has
2 the meaning given in section 464 (e) (1) of the Internal Revenue Code.

3 ***-0839/1.1* SECTION 1938.** 71.02 (1) of the statutes is amended to read:

4 71.02 (1) For the purpose of raising revenue for the state and the counties,
5 cities, villages and towns, there shall be assessed, levied, collected and paid a tax on
6 all net incomes of individuals and fiduciaries, except fiduciaries of nuclear
7 decommissioning trust or reserve funds subject to the tax under s. 71.23 (2), by every
8 natural person residing within the state or by his or her personal representative in
9 case of death, and trusts resident within the state; by every nonresident natural
10 person and trust of this state, upon such income as is derived from property located
11 or business transacted within the state including, but not limited by enumeration,
12 income derived from a limited partner’s distributive share of partnership income,
13 income derived from a limited liability company member’s distributive share of
14 limited liability company income, income derived from a covenant not to compete to
15 the extent that the covenant was based on a Wisconsin-based activity, the state
16 lottery under ch. 565, any multijurisdictional lottery under ch. 565 if the winning
17 lottery ticket or lottery share was purchased from a retailer, as defined in s. 565.01
18 (6), located in this state or from the department, winnings from a casino or bingo hall
19 that is located in this state and that is operated by a Native American tribe or band
20 and pari-mutuel wager winnings or purses under ch. 562, and also by every
21 nonresident natural person upon such income as is derived from the performance of
22 personal services within the state, except as exempted under s. 71.05 (1) to (3). Every
23 natural person domiciled in the state shall be deemed to be residing within the state
24 for the purposes of determining liability for income taxes and surtaxes. A
25 single-owner entity that is disregarded as a separate entity under section 7701 of the

1 Internal Revenue Code is disregarded as a separate entity under this chapter, and
2 its owner is subject to the tax on the entity's income.

3 ***-0839/1.2* SECTION 1939.** 71.04 (1) (a) of the statutes is amended to read:

4 71.04 (1) (a) All income or loss of resident individuals and resident estates and
5 trusts shall follow the residence of the individual, estate or trust. Income or loss of
6 nonresident individuals and nonresident estates and trusts from business, not
7 requiring apportionment under sub. (4), (10) or (11), shall follow the situs of the
8 business from which derived, except that all income that is realized from the sale of
9 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets
10 were originally bought in this state shall be allocated to this state. All items of
11 income, loss and deductions of nonresident individuals and nonresident estates and
12 trusts derived from a tax-option corporation not requiring apportionment under
13 sub. (9) shall follow the situs of the business of the corporation from which derived,
14 except that all income that is realized from the sale of or purchase and subsequent
15 sale or redemption of lottery prizes if the winning tickets were originally bought in
16 this state shall be allocated to this state. Income or loss of nonresident individuals
17 and nonresident estates and trusts derived from rentals and royalties from real
18 estate or tangible personal property, or from the operation of any farm, mine or
19 quarry, or from the sale of real property or tangible personal property shall follow the
20 situs of the property from which derived. Income from personal services of
21 nonresident individuals, including income from professions, shall follow the situs of
22 the services. A nonresident limited partner's distributive share of partnership
23 income shall follow the situs of the business, except that all income that is realized
24 from the sale of or purchase and subsequent sale or redemption of lottery prizes if
25 the winning tickets were originally bought in this state shall be allocated to this

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1 state. A nonresident limited liability company member's distributive share of
2 limited liability company income shall follow the situs of the business, except that
3 all income that is realized from the sale of or purchase and subsequent sale or
4 redemption of lottery prizes if the winning tickets were originally bought in this state
5 shall be allocated to this state. Income of nonresident individuals, estates and trusts
6 from the state lottery under ch. 565 is taxable by this state. Income of nonresident
7 individuals, estates and trusts from any multijurisdictional lottery under ch. 565 is
8 taxable by this state, but only if the winning lottery ticket or lottery share was
9 purchased from a retailer, as defined in s. 565.01 (6), located in this state or from the
10 department. Income of nonresident individuals, nonresident trusts and nonresident
11 estates from pari-mutuel winnings or purses under ch. 562 is taxable by this state.
12 Income of nonresident individuals, estates and trusts from winnings from a casino
13 or bingo hall that is located in this state and that is operated by a Native American
14 tribe or band shall follow the situs of the casino or bingo hall. Income derived by a
15 nonresident individual from a covenant not to compete is taxable by this state to the
16 extent that the covenant was based on a Wisconsin-based activity. All other income
17 or loss of nonresident individuals and nonresident estates and trusts, including
18 income or loss derived from land contracts, mortgages, stocks, bonds and securities
19 or from the sale of similar intangible personal property, shall follow the residence of
20 such persons, except as provided in par. (b) and sub. (9), except that all income that
21 is realized from the sale of or purchase and subsequent sale or redemption of lottery
22 prizes if the winning tickets were originally bought in this state shall be allocated
23 to this state.

24 *-1410/3.1* SECTION 1940. 71.05 (6) (a) 15. of the statutes is amended to read:

1 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
2 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3p), (3s), (3t), (3w), ~~(5b)~~, ~~(5d)~~,
3 and (5e), (5f), and (5h), (5i), and (5j) and not passed through by a partnership, limited
4 liability company, or tax-option corporation that has added that amount to the
5 partnership's, company's, or tax-option corporation's income under s. 71.21 (4) or
6 71.34 (1) (g).

 ****NOTE: This is reconciled s. 71.05 (6) (a) 15. This SECTION has been affected by
 drafts with the following LRB numbers: 1410/2, 1502/1, 1822/1, and 0724/1.

7 ***-0791/2.1* SECTION 1941.** 71.05 (6) (a) 21. of the statutes is created to read:
8 71.05 (6) (a) 21. Any amount deducted as income attributable to domestic
9 production activities under section 199 of the Internal Revenue Code if the
10 individual claiming the deduction is a nonresident or part-year resident of this state
11 and if the domestic production activities income is not attributable to a trade or
12 business that is taxable by this state.

13 ***-0791/2.2* SECTION 1942.** 71.05 (6) (a) 22. of the statutes is created to read:
14 71.05 (6) (a) 22. If an individual is a nonresident or part-year resident of this
15 state and a portion of the amount the individual deducted as income attributable to
16 domestic production activities under section 199 of the Internal Revenue Code is
17 attributable to a trade or business that is taxable by this state, the amount deducted
18 under section 199 for federal income tax purposes and in excess of that amount,
19 multiplied by a fraction, the numerator of which is the individual's net earnings from
20 the trade or business that is taxable by this state and the denominator of which is
21 the individual's total net earnings from the trade or business to which the deduction
22 under section 199 of the Internal Revenue Code applies.

23 ***-0791/2.3* SECTION 1943.** 71.05 (6) (a) 23. of the statutes is created to read:

SECTION 1943

1 71.05 (6) (a) 23. Any amount deducted by an individual under section 62 (a) (19)
2 of the Internal Revenue Code related to attorney fees or court costs, involving an
3 unlawful discrimination claim, if the individual is a nonresident or part-year
4 resident of this state and if the judgment or settlement resulting from the claim is
5 not taxable by this state.

6 *-1303/4.1* SECTION 1944. 71.05 (6) (b) 28. (intro.) of the statutes is amended
7 to read:

8 71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses and
9 mandatory student fees for a student who is the claimant or who is the claimant's
10 child and the claimant's dependent who is claimed under section 151 (c) of the
11 Internal Revenue Code, to attend any university, college, technical college or a school
12 approved under s. 38.50, that is located in Wisconsin or to attend a public vocational
13 school or public institution of higher education in Minnesota under the
14 Minnesota-Wisconsin reciprocity agreement under s. 39.47, calculated as follows:

15 *-1303/4.2* SECTION 1945. 71.05 (6) (b) 28. a. of the statutes is amended to
16 read:

17 71.05 (6) (b) 28. a. An amount equal to one of the following per student for each
18 year to which the claim relates: for taxable years beginning before January 1, 2007,
19 not more than twice the average amount charged by the board of regents of the
20 University of Wisconsin System at 4-year institutions for resident undergraduate
21 academic fees for the most recent fall semester, as determined by the board of regents
22 by September 1 of that semester, per student for each year to which the claim relates;
23 for taxable years beginning after December 31, 2006, \$6,000.

24 *-1303/4.3* SECTION 1946. 71.05 (6) (b) 28. h. of the statutes is amended to
25 read:

1 71.05 (6) (b) 28. h. No modification may be claimed under this subdivision for
2 an amount paid for tuition expenses and mandatory student fees, as described under
3 this subdivision, if the source of the payment is an amount withdrawn from a college
4 savings account, as described in s. 14.64 or from a college tuition and expenses
5 program, as described in s. 14.63, and if the claimant owner of the account has
6 claimed a deduction under subd. 32. or 33. that relates to such an amount.

 ****NOTE: This is reconciled s. 71.05 (6) (b) 28. h. This SECTION has been affected
 by drafts with the following LRB numbers: 1303 and 0840.

7 ***-0759/3.1* SECTION 1947.** 71.05 (6) (b) 39. of the statutes is created to read:
8 71.05 (6) (b) 39. For taxable years beginning after December 31, 2007, and
9 before January 1, 2009, an amount paid by an individual who is the employee of
10 another person, if the individual's employer pays a portion of the cost of the
11 individual's medical care insurance, for medical care insurance for the individual, his
12 or her spouse, and the individual's dependents, calculated as follows:
13 a. Ten percent of the amount paid by the individual for medical care insurance.
14 In this subdivision, "medical care insurance" means a medical care insurance policy
15 that covers the individual, his or her spouse, and the individual's dependents and
16 provides surgical, medical, hospital, major medical, or other health service coverage,
17 and includes payments made for medical care benefits under a self-insured plan, but
18 "medical care insurance" does not include hospital indemnity policies or policies with
19 ancillary benefits such as accident benefits or benefits for loss of income resulting
20 from a total or partial inability to work because of illness, sickness, or injury.
21 b. From the amount calculated under subd. 39. a., subtract the amounts
22 deducted from gross income for medical care insurance in the calculation of federal
23 adjusted gross income.

1 c. For an individual who is a nonresident or part-year resident of this state,
2 multiply the amount calculated under subd. 39. a. or b., by a fraction the numerator
3 of which is the individual's wages, salary, tips, unearned income, and net earnings
4 from a trade or business that are taxable by this state and the denominator of which
5 is the individual's total wages, salary, tips, unearned income, and net earnings from
6 a trade or business. In this subd. 39. c., for married persons filing separately "wages,
7 salary, tips, unearned income, and net earnings from a trade or business" means the
8 separate wages, salary, tips, unearned income, and net earnings from a trade or
9 business of each spouse, and for married persons filing jointly "wages, salary, tips,
10 unearned income, and net earnings from a trade or business" means the total wages,
11 salary, tips, unearned income, and net earnings from a trade or business of both
12 spouses.

13 d. Reduce the amount calculated under subd. 39. a., b., or c. to the individual's
14 aggregate wages, salary, tips, unearned income, and net earnings from a trade or
15 business that are taxable by this state.

16 *-0759/3.2* SECTION 1948. 71.05 (6) (b) 40. of the statutes is created to read:

17 71.05 (6) (b) 40. For taxable years beginning after December 31, 2008, and
18 before January 1, 2010, an amount paid by an individual who is the employee of
19 another person, if the individual's employer pays a portion of the cost of the
20 individual's medical care insurance, for medical care insurance for the individual, his
21 or her spouse, and the individual's dependents, calculated as follows:

22 a. Twenty-five percent of the amount paid by the individual for medical care
23 insurance. In this subdivision, "medical care insurance" means a medical care
24 insurance policy that covers the individual, his or her spouse, and the individual's
25 dependents and provides surgical, medical, hospital, major medical, or other health

1 service coverage, and includes payments made for medical care benefits under a
2 self-insured plan, but "medical care insurance" does not include hospital indemnity
3 policies or policies with ancillary benefits such as accident benefits or benefits for loss
4 of income resulting from a total or partial inability to work because of illness,
5 sickness, or injury.

6 b. From the amount calculated under subd. 40. a., subtract the amounts
7 deducted from gross income for medical care insurance in the calculation of federal
8 adjusted gross income.

9 c. For an individual who is a nonresident or part-year resident of this state,
10 multiply the amount calculated under subd. 40. a. or b., by a fraction the numerator
11 of which is the individual's wages, salary, tips, unearned income, and net earnings
12 from a trade or business that are taxable by this state and the denominator of which
13 is the individual's total wages, salary, tips, unearned income, and net earnings from
14 a trade or business. In this subd. 40. c., for married persons filing separately "wages,
15 salary, tips, unearned income, and net earnings from a trade or business" means the
16 separate wages, salary, tips, unearned income, and net earnings from a trade or
17 business of each spouse, and for married persons filing jointly "wages, salary, tips,
18 unearned income, and net earnings from a trade or business" means the total wages,
19 salary, tips, unearned income, and net earnings from a trade or business of both
20 spouses.

21 d. Reduce the amount calculated under subd. 40. a., b., or c. to the individual's
22 aggregate wages, salary, tips, unearned income, and net earnings from a trade or
23 business that are taxable by this state.

24 ***-0759/3.3* SECTION 1949.** 71.05 (6) (b) 41. of the statutes is created to read:

1 71.05 (6) (b) 41. For taxable years beginning after December 31, 2009, and
2 before January 1, 2011, an amount paid by an individual who is the employee of
3 another person, if the individual's employer pays a portion of the cost of the
4 individual's medical care insurance, for medical care insurance for the individual, his
5 or her spouse, and the individual's dependents, calculated as follows:

6 a. Forty-five percent of the amount paid by the individual for medical care
7 insurance. In this subdivision, "medical care insurance" means a medical care
8 insurance policy that covers the individual, his or her spouse, and the individual's
9 dependents and provides surgical, medical, hospital, major medical, or other health
10 service coverage, and includes payments made for medical care benefits under a
11 self-insured plan, but "medical care insurance" does not include hospital indemnity
12 policies or policies with ancillary benefits such as accident benefits or benefits for loss
13 of income resulting from a total or partial inability to work because of illness,
14 sickness, or injury.

15 b. From the amount calculated under subd. 41. a., subtract the amounts
16 deducted from gross income for medical care insurance in the calculation of federal
17 adjusted gross income.

18 c. For an individual who is a nonresident or part-year resident of this state,
19 multiply the amount calculated under subd. 41. a. or b., by a fraction the numerator
20 of which is the individual's wages, salary, tips, unearned income, and net earnings
21 from a trade or business that are taxable by this state and the denominator of which
22 is the individual's total wages, salary, tips, unearned income, and net earnings from
23 a trade or business. In this subd. 41. c., for married persons filing separately "wages,
24 salary, tips, unearned income, and net earnings from a trade or business" means the
25 separate wages, salary, tips, unearned income, and net earnings from a trade or

1 business of each spouse, and for married persons filing jointly "wages, salary, tips,
2 unearned income, and net earnings from a trade or business" means the total wages,
3 salary, tips, unearned income, and net earnings from a trade or business of both
4 spouses.

5 d. Reduce the amount calculated under subd. 41. a., b., or c. to the individual's
6 aggregate wages, salary, tips, unearned income, and net earnings from a trade or
7 business that are taxable by this state.

8 ***-0759/3.4* SECTION 1950.** 71.05 (6) (b) 42. of the statutes is created to read:

9 71.05 (6) (b) 42. For taxable years beginning after December 31, 2010, an
10 amount paid by an individual who is the employee of another person, if the
11 individual's employer pays a portion of the cost of the individual's medical care
12 insurance, for medical care insurance for the individual, his or her spouse, and the
13 individual's dependents, calculated as follows:

14 a. One hundred percent of the amount paid by the individual for medical care
15 insurance. In this subdivision, "medical care insurance" means a medical care
16 insurance policy that covers the individual, his or her spouse, and the individual's
17 dependents and provides surgical, medical, hospital, major medical, or other health
18 service coverage, and includes payments made for medical care benefits under a
19 self-insured plan, but "medical care insurance" does not include hospital indemnity
20 policies or policies with ancillary benefits such as accident benefits or benefits for loss
21 of income resulting from a total or partial inability to work because of illness,
22 sickness, or injury.

23 b. From the amount calculated under subd. 42. a., subtract the amounts
24 deducted from gross income for medical care insurance in the calculation of federal
25 adjusted gross income.

1 c. For an individual who is a nonresident or part-year resident of this state,
2 multiply the amount calculated under subd. 42. a. or b., by a fraction the numerator
3 of which is the individual's wages, salary, tips, unearned income, and net earnings
4 from a trade or business that are taxable by this state and the denominator of which
5 is the individual's total wages, salary, tips, unearned income, and net earnings from
6 a trade or business. In this subd. 42. c., for married persons filing separately "wages,
7 salary, tips, unearned income, and net earnings from a trade or business" means the
8 separate wages, salary, tips, unearned income, and net earnings from a trade or
9 business of each spouse, and for married persons filing jointly "wages, salary, tips,
10 unearned income, and net earnings from a trade or business" means the total wages,
11 salary, tips, unearned income, and net earnings from a trade or business of both
12 spouses.

13 d. Reduce the amount calculated under subd. 42. a., b., or c. to the individual's
14 aggregate wages, salary, tips, unearned income, and net earnings from a trade or
15 business that are taxable by this state.

16 *-1301/5.1* SECTION 1951. 71.05 (6) (b) 43. of the statutes is created to read:

17 71.05 (6) (b) 43. Subject to subd. 43. e. and f., one of the following allowable
18 amounts, specified in subd. 43. a. to d., of employment-related expenses claimed by
19 the claimant under section 21 of the Internal Revenue Code in the taxable year to
20 which that claim relates:

21 a. For taxable years beginning after December 31, 2007, and before January
22 1, 2009, up to \$750 if the claimant has one qualified individual and up to \$1,500 if
23 the claimant has more than one qualified individual.

1 b. For taxable years beginning after December 31, 2008, and before January
2 1, 2010, up to \$1,500 if the claimant has one qualified individual and up to \$3,000
3 if the claimant has more than one qualified individual.

4 c. For taxable years beginning after December 31, 2009, and before January
5 1, 2011, up to \$2,250 if the claimant has one qualified individual and up to \$4,500
6 if the claimant has more than one qualified individual.

7 d. For taxable years beginning after December 31, 2010, up to \$3,000 if the
8 claimant has one qualified individual and up to \$6,000 if the claimant has more than
9 one qualified individual.

10 e. A claimant who claims the subtraction under this subdivision is subject to
11 the special rules in 26 USC 21 (e) (2) and (4).

12 f. An individual who is a nonresident or part-year resident of this state and who
13 claims the subtraction under this subdivision shall multiply the amount calculated
14 under subd. 43. a., b., c., or d. by a fraction the numerator of which is the individual's
15 wages, salary, tips, unearned income, and net earnings from a trade or business that
16 are taxable by this state and the denominator of which is the individual's total wages,
17 salary, tips, unearned income, and net earnings from a trade or business. In this
18 subd. 43. f., for married persons filing separately "wages, salary, tips, unearned
19 income, and net earnings from a trade or business" means the separate wages, salary,
20 tips, unearned income, and net earnings from a trade or business of each spouse, and
21 for married persons filing jointly "wages, salary, tips, unearned income, and net
22 earnings from a trade or business" means the total wages, salary, tips, unearned
23 income, and net earnings from a trade or business of both spouses.

24 *-0486/1.5* SECTION 1952. 71.07 (2dj) (am) 4h. of the statutes is amended to
25 read:

1 71.07 (2dj) (am) 4h. Modify section 51 (a) of the internal revenue code so that
2 the amount of the credit is 25% of the qualified first-year wages if the wages are paid
3 to an applicant for a Wisconsin works Works employment position for service either
4 in an unsubsidized position or in a trial job position under s. 49.147 (3) or (3m) and
5 so that the amount of the credit is 20% of the qualified first-year wages if the wages
6 are not paid to such an applicant.

7 ***-0486/1.6*** SECTION 1953. 71.07 (2dx) (a) 5. of the statutes is amended to read:

8 71.07 (2dx) (a) 5. "Member of a targeted group" means a person who resides
9 in an area designated by the federal government as an economic revitalization area,
10 a person who is employed in an unsubsidized job but meets the eligibility
11 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
12 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,
13 real pay project position under s. 49.147 (3m), a person who is eligible for child care
14 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
15 economically disadvantaged youth, an economically disadvantaged veteran, a
16 supplemental security income recipient, a general assistance recipient, an
17 economically disadvantaged ex-convict, a qualified summer youth employee, as
18 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or
19 a food stamp recipient, if the person has been certified in the manner under sub. (2dj)
20 (am) 3. by a designated local agency, as defined in sub. (2dj) (am) 2.

21 ***-0486/1.7*** SECTION 1954. 71.07 (2dx) (b) 2. of the statutes is amended to read:

22 71.07 (2dx) (b) 2. The amount determined by multiplying the amount
23 determined under s. 560.785 (1) (b) by the number of full-time jobs created in a
24 development zone and filled by a member of a targeted group and by then subtracting

1 the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
2 under s. 49.147 (3m) (c) for those jobs.

3 ***-0486/1.8* SECTION 1955.** 71.07 (2dx) (b) 3. of the statutes is amended to read:

4 71.07 (2dx) (b) 3. The amount determined by multiplying the amount
5 determined under s. 560.785 (1) (c) by the number of full-time jobs created in a
6 development zone and not filled by a member of a targeted group and by then
7 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
8 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

9 ***-0486/1.9* SECTION 1956.** 71.07 (2dx) (b) 4. of the statutes is amended to read:

10 71.07 (2dx) (b) 4. The amount determined by multiplying the amount
11 determined under s. 560.785 (1) (bm) by the number of full-time jobs retained, as
12 provided in the rules under s. 560.785, excluding jobs for which a credit has been
13 claimed under sub. (2dj), in an enterprise development zone under s. 560.797 and for
14 which significant capital investment was made and by then subtracting the
15 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
16 under s. 49.147 (3m) (c) for those jobs.

17 ***-0486/1.10* SECTION 1957.** 71.07 (2dx) (b) 5. of the statutes is amended to
18 read:

19 71.07 (2dx) (b) 5. The amount determined by multiplying the amount
20 determined under s. 560.785 (1) (c) by the number of full-time jobs retained, as
21 provided in the rules under s. 560.785, excluding jobs for which a credit has been
22 claimed under sub. (2dj), in a development zone and not filled by a member of a
23 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or
24 the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

25 ***-1822/2.1* SECTION 1958.** 71.07 (3p) of the statutes is created to read:

SECTION 1958

1 **71.07 (3p) DAIRY MANUFACTURING FACILITY INVESTMENT CREDIT. (a) Definitions.**

2 In this subsection:

3 1. "Claimant" means a person who files a claim under this subsection.

4 2. "Dairy manufacturing" means processing milk into dairy products or
5 processing dairy products for sale commercially.

6 3. "Dairy manufacturing modernization or expansion" means constructing,
7 improving, or acquiring buildings or facilities, or acquiring equipment, for dairy
8 manufacturing, including the following, if used exclusively for dairy manufacturing
9 and if acquired and placed in service in this state during taxable years that begin
10 after December 31, 2006, and before January 1, 2015:

11 a. Building construction, including storage and warehouse facilities.

12 b. Building additions.

13 c. Upgrades to utilities, including water, electric, heat, and waste facilities.

14 d. Milk intake and storage equipment.

15 e. Processing and manufacturing equipment, including pipes, motors, pumps,
16 valves, pasteurizers, homogenizers, vats, evaporators, dryers, concentrators, and
17 churns.

18 f. Packaging and handling equipment, including sealing, bagging, boxing,
19 labeling, conveying, and product movement equipment.

20 g. Warehouse equipment, including storage racks.

21 h. Waste treatment and waste management equipment, including tanks,
22 blowers, separators, dryers, digesters, and equipment that uses waste to produce
23 energy, fuel, or industrial products.

1 i. Computer software and hardware used for managing the claimant's dairy
2 manufacturing operation, including software and hardware related to logistics,
3 inventory management, and production plant controls.

4 4. "Used exclusively" means used to the exclusion of all other uses except for
5 use not exceeding 5 percent of total use.

6 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
7 taxable years beginning after December 31, 2006, and before January 1, 2015, a
8 claimant may claim as a credit against the taxes imposed under s. 71.02, up to the
9 amount of the tax, an amount equal to 10 percent of the amount the claimant paid
10 in the taxable year for dairy manufacturing modernization or expansion related to
11 the claimant's dairy manufacturing operation.

12 (c) *Limitations.* 1. No credit may be allowed under this subsection for any
13 amount that the claimant paid for expenses described under par. (b) that the
14 claimant also claimed as a deduction under section 162 of the Internal Revenue Code.

15 2. The aggregate amount of credits that a claimant may claim under this
16 subsection is \$200,000.

17 3. Partnerships, limited liability companies, and tax-option corporations may
18 not claim the credit under this subsection, but the eligibility for, and the amount of,
19 the credit are based on their payment of expenses under par. (b), except that the
20 aggregate amount of credits that the entity may compute shall not exceed \$200,000.
21 A partnership, limited liability company, or tax-option corporation shall compute
22 the amount of credit that each of its partners, members, or shareholders may claim
23 and shall provide that information to each of them. Partners, members of limited
24 liability companies, and shareholders of tax-option corporations may claim the
25 credit in proportion to their ownership interest.

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1 4. If 2 or more persons own and operate the dairy manufacturing operation,
2 each person may claim a credit under par. (b) in proportion to his or her ownership
3 interest, except that the aggregate amount of the credits claimed by all persons who
4 own and operate the farm shall not exceed \$200,000.

5 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
6 s. 71.28 (4), applies to the credit under this subsection.

7 ***-0722/2.1* SECTION 1959.** 71.07 (3w) (a) 5m. of the statutes is created to read:
8 71.07 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal
9 Revenue Code, determined without regard to any dollar limitations.

10 ***-0722/2.2* SECTION 1960.** 71.07 (3w) (a) 6. of the statutes is amended to read:
11 71.07 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is
12 attributable to ~~compensation wages~~ paid to individuals full-time employees for
13 services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include
14 the amount of ~~compensation wages~~ paid to any individuals full-time employees that
15 exceeds \$100,000.

16 ***-0722/2.3* SECTION 1961.** 71.07 (3w) (b) 1. a. of the statutes is amended to
17 read:

18 71.07 (3w) (b) 1. a. The claimant's zone payroll in the taxable year, minus the
19 claimant's zone payroll number of full-time employees whose annual wages are
20 greater than \$30,000 and who the claimant employed in the enterprise zone in the
21 taxable year, minus the number of full-time employees whose annual wages were
22 greater than \$30,000 and who the claimant employed in the area that comprises the
23 enterprise zone in the base year.

24 ***-0722/2.4* SECTION 1962.** 71.07 (3w) (b) 1. b. of the statutes is amended to
25 read:

1 71.07 (3w) (b) 1. b. ~~The claimant's state payroll in the taxable year, minus the~~
2 ~~claimant's state payroll number of full-time employees whose annual wages are~~
3 ~~greater than \$30,000 and who the claimant employed in the state in the taxable year,~~
4 ~~minus the number of full-time employees whose annual wages were greater than~~
5 ~~\$30,000 and who the claimant employed in the state in the base year.~~

6 *-0722/2.5* SECTION 1963. 71.07 (3w) (b) 2. of the statutes is amended to read:

7 71.07 (3w) (b) 2. Subtract the number of Determine the claimant's average
8 zone payroll by dividing total wages for full-time employees that whose annual
9 wages are greater than \$30,000 and who the claimant employed in the area that
10 comprises the enterprise zone in the base taxable year from by the number of
11 full-time employees that whose annual wages are greater than \$30,000 and who the
12 claimant employed in the enterprise zone in the taxable year.

13 *-0722/2.6* SECTION 1964. 71.07 (3w) (b) 3. of the statutes is amended to read:

14 71.07 (3w) (b) 3. Multiply Subtract \$30,000 from the amount determined under
15 subd. 2., but not an amount less than zero, by \$30,000.

16 *-0722/2.7* SECTION 1965. 71.07 (3w) (b) 4. of the statutes is amended to read:

17 71.07 (3w) (b) 4. Subtract Multiply the amount determined under subd. 3. from
18 by the amount determined under subd. 1.

19 *-0722/2.8* SECTION 1966. 71.07 (3w) (bm) (intro.) and 4. of the statutes are
20 consolidated, renumbered 71.07 (3w) (bm) and amended to read:

21 71.07 (3w) (bm) *Filing supplemental claims.* In addition to the credit under
22 par. (b) and subject to the limitations provided in this subsection and s. 560.799, a
23 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
24 amount equal to all of the following: 4. The the amount the claimant paid in the
25 taxable year to upgrade or improve the job-related skills of any of the claimant's

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1 full-time employees, to train any of the claimant's full-time employees on the use
2 of job-related new technologies, or to train provide job-related training to any
3 full-time employee whose employment with the claimant represents the employee's
4 first full-time job. This subdivision does not apply to employees who do not work in
5 ~~a~~ an enterprise zone.

6 ***-0722/2.9* SECTION 1967.** 71.07 (3w) (bm) 3. of the statutes is repealed.

7 ***-0722/2.10* SECTION 1968.** 71.07 (3w) (d) of the statutes is amended to read:

8 71.07 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
9 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
10 include with their returns a copy of their certification for tax benefits, and a copy of
11 the verification of their expenses, from the department of commerce.

12 ***-1361/4.1* SECTION 1969.** 71.07 (5b) (c) 1. of the statutes is amended to read:

13 71.07 (5b) (c) 1. The Except as provided in s. 73.03 (63), the maximum amount
14 of the credits that may be claimed under this subsection and ss. 71.28 (5b) and 71.47
15 (5b) for all taxable years combined is ~~\$35,000,000~~ \$52,500,000.

16 ***-0724/2.1* SECTION 1970.** 71.07 (5b) (d) of the statutes is renumbered 71.07
17 (5b) (d) 1.

18 ***-0724/2.2* SECTION 1971.** 71.07 (5b) (d) 2. of the statutes is created to read:

19 71.07 (5b) (d) 2. The Wisconsin adjusted basis of any investment for which a
20 credit is claimed under par. (b) shall be reduced by the amount of the credit that is
21 offset against Wisconsin income taxes. The Wisconsin basis of a partner's interest
22 in a partnership, a member's interest in a limited liability company, or stock in a
23 tax-option corporation shall be adjusted to reflect adjustments made under this
24 subdivision.

25 ***-1361/4.2* SECTION 1972.** 71.07 (5d) (c) 1. of the statutes is amended to read:

1 71.07 (5d) (c) 1. The Except as provided in s. 73.03 (63), the maximum amount
2 of the credits that may be claimed under this subsection for all taxable years
3 combined is ~~\$30,000,000~~ \$47,500,000.

4 ***-1361/4.3* SECTION 1973.** 71.07 (5d) (c) 2. of the statutes is amended to read:

5 71.07 (5d) (c) 2. The maximum amount of a claimant's investment that may be
6 used as the basis for a credit under this subsection is ~~\$500,000~~ \$2,000,000 for each
7 investment made directly in a business certified under s. 560.205 (1).

8 ***-0724/2.3* SECTION 1974.** 71.07 (5d) (d) 4. of the statutes is created to read:

9 71.07 (5d) (d) 4. The Wisconsin adjusted basis of any investment for which a
10 credit is claimed under par. (b) shall be reduced by the amount of the credit that is
11 offset against Wisconsin income taxes.

12 ***-0728/6.6* SECTION 1975.** 71.07 (5e) (b) of the statutes is amended to read:

13 71.07 (5e) (b) *Filing claims.* Subject to the limitations provided in this
14 subsection and subject to 2005 Wisconsin Act 479, section 17, beginning in the first
15 taxable year following the taxable year in which the claimant claims ~~an exemption~~
16 a deduction under s. ~~77.54 (48)~~ 77.585 (9), a claimant may claim as a credit against
17 the taxes imposed under ss. 71.02 and 71.08, up to the amount of those taxes, in each
18 taxable year for 2 years, the amount certified by the department of commerce that
19 the claimant claimed as ~~an exemption~~ a deduction under s. ~~77.54 (48)~~ 77.585 (9).

20 ***-0728/6.7* SECTION 1976.** 71.07 (5e) (c) 1. of the statutes is amended to read:

21 71.07 (5e) (c) 1. No credit may be allowed under this subsection unless the
22 claimant satisfies the requirements under s. ~~77.54 (48)~~ 77.585 (9).

23 ***-0728/6.8* SECTION 1977.** 71.07 (5e) (c) 3. of the statutes is amended to read:

24 71.07 (5e) (c) 3. The total amount of the credits and exemptions deductions that
25 may be claimed by all claimants under this subsection and ss. 71.28 (5e), 71.47 (5e),

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1 and ~~77.54 (48)~~ 77.585 (9) is \$7,500,000, as determined by the department of
2 commerce.

3 ***-0720/1.1* SECTION 1978.** 71.07 (5h) (a) 4. of the statutes is amended to read:

4 71.07 (5h) (a) 4. "Previously owned property" means real property that the
5 claimant or a related person owned during the 2 years prior to doing business in this
6 state as a film production company and for which the claimant may not deduct a loss
7 from the sale of the property to, or an exchange of the property with, the related
8 person under section 267 of the Internal Revenue Code, except that section 267 of the
9 Internal Revenue Code is modified so that if the claimant owns any part of the
10 property, rather than 50 percent ownership, the claimant is subject to section 267 of
11 the Internal Revenue Code for purposes of this subsection.

12 ***-0720/1.2* SECTION 1979.** 71.07 (5h) (c) 2. of the statutes is amended to read:

13 71.07 (5h) (c) 2. A claimant may claim the credit under par. (b) 2. for an amount
14 expended to construct, rehabilitate, remodel, or repair real property, if the claimant
15 began the physical work of construction, rehabilitation, remodeling, or repair, or any
16 demolition or destruction in preparation for the physical work, after December 31,
17 2007, or if and the completed project is placed in service after December 31, 2007.

18 ***-0720/1.3* SECTION 1980.** 71.07 (5h) (c) 3. of the statutes is amended to read:

19 71.07 (5h) (c) 3. A claimant may claim the credit under par. (b) 2. for an amount
20 expended to acquire real property, if the property is not previously owned property
21 and if the claimant acquires the property after December 31, 2007, or if and the
22 completed project is placed in service after December 31, 2007.

23 ***-1502/2.1* SECTION 1981.** 71.07 (5i) of the statutes is created to read:

24 71.07 (5i) ELECTRONIC MEDICAL RECORDS CREDIT. (a) *Definitions.* In this
25 subsection, "claimant" means a person who files a claim under this subsection.

1 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
2 taxable years beginning after December 31, 2008, a claimant may claim as a credit
3 against the taxes imposed under s. 71.02 or 71.08, up to the amount of those taxes,
4 an amount equal to 50 percent of the amount the claimant paid in the taxable year
5 for information technology hardware or software that is used to maintain medical
6 records in electronic form, if the claimant is a health care provider, as defined in s.
7 146.81 (1).

8 (c) *Limitations.* 1. The maximum amount of the credits that may be claimed
9 under this subsection and ss. 71.28 (5i) and 71.47 (5i) in a taxable year is
10 \$10,000,000, as allocated under s. 560.204.

11 2. Partnerships, limited liability companies, and tax-option corporations may
12 not claim the credit under this subsection, but the eligibility for, and the amount of,
13 the credit are based on their payment of amounts under par. (b). A partnership,
14 limited liability company, or tax-option corporation shall compute the amount of
15 credit that each of its partners, members, or shareholders may claim and shall
16 provide that information to each of them. Partners, members of limited liability
17 companies, and shareholders of tax-option corporations may claim the credit in
18 proportion to their ownership interests.

19 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
20 s. 71.28 (4), applies to the credit under this subsection.

21 ***-1410/3.2* SECTION 1982.** 71.07 (5j) of the statutes is created to read:

22 71.07 (5j) ETHANOL AND BIODIESEL FUEL PUMP CREDIT. (a) *Definitions.* In this
23 subsection:

24 1. "Biodiesel fuel" has the meaning given in s. 168.14 (2m) (a).

25 2. "Claimant" means a person who files a claim under this subsection.

1 3. "Motor vehicle fuel" has the meaning given in s. 78.005 (13).

2 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
3 taxable years beginning after December 31, 2007, and before January 1, 2018, a
4 claimant may claim as a credit against the taxes imposed under s. 71.02, up to the
5 amount of the taxes, an amount that is equal to 25 percent of the amount that the
6 claimant paid in the taxable year to install or retrofit pumps located in this state that
7 dispense motor vehicle fuel consisting of at least 85 percent ethanol or at least 20
8 percent biodiesel fuel.

9 (c) *Limitations.* 1. The maximum amount of the credit that a claimant may
10 claim under this subsection in a taxable year is an amount that is equal to \$5,000 per
11 installed or retrofitted pump that is used as the basis for the credit claimed under
12 par. (b).

13 2. Partnerships, limited liability companies, and tax-option corporations may
14 not claim the credit under this subsection, but the eligibility for, and the amount of,
15 the credit are based on their payment of amounts under par. (b). A partnership,
16 limited liability company, or tax-option corporation shall compute the amount of
17 credit that each of its partners, members, or shareholders may claim and shall
18 provide that information to each of them. Partners, members of limited liability
19 companies, and shareholders of tax-option corporations may claim the credit in
20 proportion to their ownership interests.

21 (d) *Administration.* Section 71.28 (4) (e) to (h), as it applies to the credit under
22 s. 71.28 (4), applies to the credit under this subsection.

23 *-1502/2.2* SECTION 1983. 71.08 (1) (intro.) of the statutes is amended to read:

24 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
25 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under

1 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), ~~(3e), (3e)~~, (3m),
2 (3n), (3s), (3t), (3w), (5b), (5d), (5e), ~~(5f), (5f)~~, ~~(5i), (5i)~~, (6), (6e), and (9e), 71.28 (1dd), (1de),
3 (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and 71.47 (1dd),
4 (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and subchs.
5 VIII and IX and payments to other states under s. 71.07 (7), is less than the tax under
6 this section, there is imposed on that natural person, married couple filing jointly,
7 trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
8 computed as follows:

9 ***-1822/2.2* SECTION 1984.** 71.10 (4) (ep) of the statutes is created to read:

10 71.10 (4) (ep) Dairy manufacturing facility investment credit under s. 71.07
11 (3p).

12 ***-1410/3.3* SECTION 1985.** 71.10 (4) (gc) of the statutes is created to read:

13 71.10 (4) (gc) Ethanol and biodiesel fuel pump credit under s. 71.07 (5j).

14 ***-1502/2.3* SECTION 1986.** 71.10 (4) (gxx) of the statutes is created to read:

15 71.10 (4) (gxx) Electronic medical records credit under s. 71.07 (5i).

16 ***-0838/1.2* SECTION 1987.** 71.10 (5) (g) of the statutes is amended to read:

17 71.10 (5) (g) *Tax return.* The secretary of revenue shall provide a place for the
18 designations under this subsection on the individual income tax return and, on forms
19 printed by the department of revenue, the secretary shall highlight that place on the
20 return by a symbol chosen by the department of revenue that relates to endangered
21 resources.

22 ***-0838/1.3* SECTION 1988.** 71.10 (5e) (g) of the statutes is amended to read:

23 71.10 (5e) (g) *Tax return.* The secretary of revenue shall provide a place for the
24 designations under this subsection on the individual income tax return, and, on
25 forms printed by the department of revenue, the secretary shall highlight that place

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1 on the return by a symbol chosen by the department that relates to a football
2 stadium, as defined in s. 229.821 (6).

3 ***-1410/3.4* SECTION 1989.** 71.21 (4) of the statutes is amended to read:

4 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
5 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3n), (3p), (3s), (3t), (3w), (5b), (5e), (5f), (5g), and
6 (5h), (5i), and (5j) and passed through to partners shall be added to the partnership's
7 income.

****NOTE: This is reconciled s. 71.21 (4). This SECTION has been affected by drafts
with the following LRB numbers: 1410/2, 1502/1, 1822/1, and 0724/1.

8 ***-1195/3.11* SECTION 1990.** 71.22 (4) (L) of the statutes is repealed.

9 ***-1195/3.12* SECTION 1991.** 71.22 (4) (m) of the statutes is repealed.

10 ***-1195/3.13* SECTION 1992.** 71.22 (4) (n) of the statutes is amended to read:

11 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
12 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
13 December 31, 1998, and before January 1, 2000, means the federal Internal
14 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
15 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
16 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
17 and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding
18 sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L.
19 107-16, 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, 211, 242, 244, 336, 337, 422,
23 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101,

1 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
2 P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and
3 as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,
4 P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),
5 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
6 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
7 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
8 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
9 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
10 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
11 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
12 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
13 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
14 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
15 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
16 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and
17 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
18 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as
19 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,
20 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal
21 Revenue Code applies for Wisconsin purposes at the same time as for federal
22 purposes. Amendments to the federal Internal Revenue Code enacted after
23 December 31, 1998, do not apply to this paragraph with respect to taxable years
24 beginning after December 31, 1998, and before January 1, 2000, except that
25 changes to the Internal Revenue Code made by P.L. 106-36, P.L. 106-170, P.L.

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

21 ***-1195/3.14* SECTION 1993.** 71.22 (4) (o) of the statutes is amended to read:

22 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
23 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
24 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue
25 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.

1 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
2 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
3 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
4 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
5 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of
6 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
7 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
8 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
9 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
10 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
11 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
12 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
13 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
14 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
15 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
16 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
17 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
18 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
19 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
20 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
21 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
22 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
23 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
24 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
25 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.

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

17 ***-1195/3.15* SECTION 1994.** 71.22 (4) (p) of the statutes is amended to read:
18 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
19 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
20 December 31, 2002, and before January 1, 2004, means the federal Internal Revenue
21 Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.
22 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
23 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
24 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and
25 section sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27,

1 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
2 109 of 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, 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, and P.L. 108-375, P.L. 109-7, P.L.
6 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
7 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
8 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
9 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
10 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
11 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
12 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
13 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
14 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
15 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
16 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
17 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
18 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
19 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
20 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
21 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section
22 sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276,
23 P.L. 107-358, 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 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
8 federal purposes. Amendments to the federal Internal Revenue Code enacted after
9 December 31, 2002, do not apply to this paragraph with respect to taxable years
10 beginning after December 31, 2002, and before January 1, 2004, except that changes
11 to the Internal Revenue Code made by P.L. 108-27, excluding sections 106, 201, and
12 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
13 excluding section 1201 of P.L. 108-173, 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, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
17 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, 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. 108-27, excluding sections 106, 201, and
22 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,
23 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
24 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
25 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.

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1 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
2 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
3 109-135, excluding 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 P.L. 109-280, excluding sections
5 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the same time as for
6 federal purposes.

7 ***-1195/3.16* SECTION 1995.** 71.22 (4) (q) of the statutes is amended to read:
8 71.22 (4) (q) 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, 2003, and before January 1, 2005, means the federal Internal Revenue
11 Code as amended to December 31, 2003, 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 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
14 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section
15 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,
16 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.
17 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
18 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
19 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and 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. 109-73, excluding section 301
22 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
23 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,
24 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly
25 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,

1 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
2 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
3 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
4 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
5 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
6 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
7 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
8 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
9 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
10 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
11 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and
12 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
13 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
14 section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173,
15 P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,
16 and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244,
17 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
18 109-7, 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. 109-73, excluding section 301
20 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
21 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,
22 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. 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
25 December 31, 2003, do not apply to this paragraph with respect to taxable years

1 beginning after December 31, 2003, and before January 1, 2005, except that changes
2 to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311,
3 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
4 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
5 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
6 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
7 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
8 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
9 (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811
10 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable
11 to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
12 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding
13 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
14 108-375, and P.L. 108-476, 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.
16 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
17 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
18 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
19 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

20 *-1195/3.17* SECTION 1996. 71.22 (4) (r) of the statutes is amended to read:

21 71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
22 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
23 December 31, 2004, and before January 1, 2006, means the federal Internal Revenue
24 Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.
25 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,

1 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
2 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
3 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
4 and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and
5 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
6 and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding
7 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
8 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
9 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
10 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
11 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
12 excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the
13 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
14 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
15 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.
16 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
17 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
18 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
19 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
20 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
21 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
22 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
23 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
24 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and 301 (a) of
25 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,

SECTION 1996

1 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
2 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
3 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
4 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
5 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
6 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
7 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
8 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
9 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
10 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
11 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for
12 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, 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. 109-151,
20 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
21 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and
22 changes that indirectly affect the provisions applicable to this subchapter made by
23 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
24 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
25 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to

1 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
2 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
3 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for
4 Wisconsin purposes at the same time as for federal purposes.

5 ***-1195/3.18* SECTION 1997.** 71.22 (4) (s) of the statutes is created to read:

6 71.22 (4) (s) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
7 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
8 December 31, 2005, and before January 1, 2007, means the federal Internal Revenue
9 Code as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.
10 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
11 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
12 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
13 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
14 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
15 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
16 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
17 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
18 of P.L. 109-73, and 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 as amendeded by 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, and as indirectly
22 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
23 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
24 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
25 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections

1 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
2 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
3 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
4 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
5 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
6 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
7 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
8 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
9 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,
10 excluding sections 106, 201, and 202 of P.L. 108-27, 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, 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, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
15 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
16 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
17 section 301 of P.L. 109-73, 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, P.L.
19 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
20 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
21 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same
22 time as for federal purposes. Amendments to the federal Internal Revenue Code
23 enacted after December 31, 2005, do not apply to this paragraph with respect to
24 taxable years beginning after December 31, 2005, and before January 1, 2007,
25 except that changes to the Internal Revenue Code made by 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, and changes that indirectly
3 affect the provisions applicable to this subchapter made by P.L. 109-222, excluding
4 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
5 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
6 purposes at the same time as for federal purposes.

7 ***-1195/3.19* SECTION 1998.** 71.22 (4) (t) of the statutes is created to read:

8 71.22 (4) (t) 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, 2006, means the federal Internal Revenue Code as amended to
11 December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections
12 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
13 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
14 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
15 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
16 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
17 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
18 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
19 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
20 109-73, 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, sections 101, 207, 209, 503, 512, and 513 of P.L.
22 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly
23 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
24 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
25 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.

1 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
2 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
3 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
4 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
5 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
6 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
7 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
8 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
9 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
10 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,
11 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
12 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
13 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
14 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
15 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
16 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
17 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
18 section 301 of P.L. 109-73, 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, P.L.
20 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
21 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
22 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same
23 time as for federal purposes. Amendments to the federal Internal Revenue Code
24 enacted after December 31, 2006, do not apply to this paragraph with respect to
25 taxable years beginning after December 31, 2006.