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1 *~~1410/3.2~~* SECTION 1988. 71.07 (5j) of the statutes is created to read:

2 71.07 (5j) ETHANOL AND BIODIESEL FUEL PUMP CREDIT. (a) *Definitions*. In this
3 subsection:

- 4 1. "Biodiesel fuel" has the meaning given in s. 168.14 (2m) (a).
5 2. "Claimant" means a person who files a claim under this subsection.
6 3. "Motor vehicle fuel" has the meaning given in s. 78.005 (13).

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

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

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

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

3 ***-1502/2.2* SECTION 1989.** 71.08 (1) (intro.) of the statutes is amended to read:

4 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
5 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
6 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3e), (3e), (3m),
7 (3n), (3s), (3t), (3w), (5b), (5d), (5e), (5f), (5f), (5i), (6), (6e), and (9e), 71.28 (1dd), (1de),
8 (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and 71.47 (1dd),
9 (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and subchs.
10 VIII and IX and payments to other states under s. 71.07 (7), is less than the tax under
11 this section, there is imposed on that natural person, married couple filing jointly,
12 trust or estate, instead of the tax under s. 71.02, an alternative minimum tax
13 computed as follows:

14 ***-1822/2.2* SECTION 1990.** 71.10 (4) (ep) of the statutes is created to read:

15 71.10 (4) (ep) Dairy manufacturing facility investment credit under s. 71.07
16 (3p).

17 ***-1410/3.3* SECTION 1991.** 71.10 (4) (gc) of the statutes is created to read:

18 71.10 (4) (gc) Ethanol and biodiesel fuel pump credit under s. 71.07 (5j).

19 ***-1502/2.3* SECTION 1992.** 71.10 (4) (gxx) of the statutes is created to read:

20 71.10 (4) (gxx) Electronic medical records credit under s. 71.07 (5i).

21 ***-0838/1.2* SECTION 1993.** 71.10 (5) (g) of the statutes is amended to read:

22 71.10 (5) (g) *Tax return*. The secretary of revenue shall provide a place for the
23 designations under this subsection on the individual income tax return and, on forms
24 printed by the department of revenue, the secretary shall highlight that place on the

1 return by a symbol chosen by the department of revenue that relates to endangered
2 resources.

3 ***-0838/1.3* SECTION 1994.** 71.10 (5e) (g) of the statutes is amended to read:
4 71.10 (5e) (g) *Tax return.* The secretary of revenue shall provide a place for the
5 designations under this subsection on the individual income tax return, and, on
6 forms printed by the department of revenue, the secretary shall highlight that place
7 on the return by a symbol chosen by the department that relates to a football
8 stadium, as defined in s. 229.821 (6).

9 ***-1410/3.4* SECTION 1995.** 71.21 (4) of the statutes is amended to read:
10 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
11 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3n), (3p), (3s), (3t), (3w), ~~(5b)~~, (5e), (5f), (5g), and
12 ~~(5h)~~, (5i), and (5j) and passed through to partners shall be added to the partnership's
13 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.

14 ***-1195/3.11* SECTION 1996.** 71.22 (4) (L) of the statutes is repealed.

15 ***-1195/3.12* SECTION 1997.** 71.22 (4) (m) of the statutes is repealed.

16 ***-1195/3.13* SECTION 1998.** 71.22 (4) (n) of the statutes is amended to read:
17 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
18 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
19 December 31, 1998, and before January 1, 2000, means the federal Internal
20 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
21 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
22 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
23 and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding

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

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

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

3 ***-1195/3.14* SECTION 1999.** 71.22 (4) (o) of the statutes is amended to read:

4 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
5 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
6 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue
7 Code as amended to December 31, 1999, 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 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
10 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
11 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
12 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of
13 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
14 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
15 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
16 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
17 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
18 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
19 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
20 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
21 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
22 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
23 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
24 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
25 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,

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

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1 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
2 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,
3 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
4 and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
5 and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
6 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, 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. 106-230, P.L. 106-554, excluding sections
11 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
12 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
13 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
14 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
15 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311,
16 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
17 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
18 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
19 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,
20 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
21 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844
22 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal
23 purposes.

24 *-1195/3.15* SECTION 2000. 71.22 (4) (p) of the statutes is amended to read:

1 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
2 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
3 December 31, 2002, and before January 1, 2004, means the federal Internal Revenue
4 Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
6 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
7 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and
8 section sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27,
9 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
10 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
11 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
12 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
13 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L.
14 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
15 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
16 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
17 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
18 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
19 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
20 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
21 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
22 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
23 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
24 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
25 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.

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

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

15 ***-1195/3.16* SECTION 2001.** 71.22 (4) (q) of the statutes is amended to read:
16 71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
17 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
18 December 31, 2003, and before January 1, 2005, means the federal Internal Revenue
19 Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.
20 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
21 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
22 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section
23 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,
24 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.
25 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and

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1 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
2 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
3 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
4 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, 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. 109-227,
7 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly
8 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
9 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
10 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
11 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
12 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
13 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
14 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
15 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
16 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
17 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
18 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
19 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and
20 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
21 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
22 section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173,
23 P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,
24 and 403 (a) of P.L. 108-311, 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. 108-375, and P.L. 108-476, P.L.

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

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1 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
2 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

3 ***-1195/3.17* SECTION 2002.** 71.22 (4) (r) of the statutes is amended to read:
4 71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
5 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
6 December 31, 2004, and before January 1, 2006, means the federal Internal Revenue
7 Code as amended to December 31, 2004, 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, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
12 and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and
13 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
14 and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding
15 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
16 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-151, P.L. 109-222, excluding sections
19 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
20 excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the
21 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
22 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
23 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.
24 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
25 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections

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

1 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
2 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
3 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
4 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and
5 changes that indirectly affect the provisions applicable to this subchapter made by
6 P.L. 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, apply for
12 Wisconsin purposes at the same time as for federal purposes.

13 ***-1195/3.18* SECTION 2003.** 71.22 (4) (s) of the statutes is created to read:

14 71.22 (4) (s) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
15 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
16 December 31, 2005, and before January 1, 2007, means the federal Internal Revenue
17 Code as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.
18 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
19 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
20 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
21 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
22 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
23 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
24 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
25 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301

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

SECTION 2003

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

15 ***-1195/3.19* SECTION 2004.** 71.22 (4) (t) of the statutes is created to read:

16 71.22 (4) (t) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
17 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
18 December 31, 2006, means the federal Internal Revenue Code as amended to
19 December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections
20 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
21 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
22 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
23 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
24 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
25 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.

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

1 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
2 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
3 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
4 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
5 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same
6 time as for federal purposes. Amendments to the federal Internal Revenue Code
7 enacted after December 31, 2006, do not apply to this paragraph with respect to
8 taxable years beginning after December 31, 2006.

9 ***-1195/3.20* SECTION 2005.** 71.22 (4m) (j) of the statutes is repealed.

10 ***-1195/3.21* SECTION 2006.** 71.22 (4m) (k) of the statutes is repealed.

11 ***-1195/3.22* SECTION 2007.** 71.22 (4m) (L) of the statutes is amended to read:

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

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

SECTION 2007

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

18 *-1195/3.23* SECTION 2008. 71.22 (4m) (m) of the statutes is amended to read:

19 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
20 before January 1, 2003, "Internal Revenue Code", for corporations that are subject
21 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
22 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
23 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
24 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
25 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and

1 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
2 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
3 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,
4 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
5 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
6 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding
7 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
8 109-7, 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 in the provisions applicable to this subchapter by P.L.
13 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
14 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
15 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
16 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
17 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
18 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
19 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
20 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
21 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
22 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
23 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
24 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
25 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)

SECTION 2008

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

1 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,
2 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
3 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
4 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
5 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244,
6 336, 337, 422, 847, 909, and 910 of P.L. 108-357, 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. 109-135, 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, and P.L.
10 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
11 purposes at the same time as for federal purposes.

12 ***-1195/3.24* SECTION 2009.** 71.22 (4m) (n) of the statutes is amended to read:
13 71.22 (4m) (n) For taxable years that begin after December 31, 2002, and
14 before January 1, 2004, "Internal Revenue Code," for corporations that are subject
15 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
16 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,
17 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
18 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
19 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
20 431 of P.L. 107-16, and section sections 101 and 301 (a) of P.L. 107-147, and as
21 amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
22 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
23 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
24 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
25 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,

SECTION 2009

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

1 applies for Wisconsin purposes at the same time as for federal purposes.
2 Amendments to the Internal Revenue Code enacted after December 31, 2002, do not
3 apply to this paragraph with respect to taxable years beginning after
4 December 31, 2002, and before January 1, 2004, except that changes to the Internal
5 Revenue Code made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
6 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding
7 section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
8 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding
9 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and
10 P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
11 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135,
12 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
13 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844
14 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this
15 subchapter made by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27,
16 P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section
17 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
18 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
19 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L.
20 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
21 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding
22 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
23 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.
24 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

25 *-1195/3.25* SECTION 2010. 71.22 (4m) (o) of the statutes is amended to read:

1 71.22 (4m) (o) For taxable years that begin after December 31, 2003, and
2 before January 1, 2005, "Internal Revenue Code," for corporations that are subject
3 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
4 Internal Revenue Code as amended to December 31, 2003, 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, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
8 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
9 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,
10 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
11 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
12 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
13 and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
14 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
15 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
16 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
17 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
18 109-280, and as indirectly affected in the provisions applicable to this subchapter
19 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
20 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
21 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
22 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
23 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
24 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
25 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.

1 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
2 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
3 107-134, P.L. 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147,
4 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
5 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
6 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
7 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
8 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
9 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L.
10 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
11 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
12 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
13 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.
14 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
15 applies for Wisconsin purposes at the same time as for federal purposes.
16 Amendments to the Internal Revenue Code enacted after December 31, 2003, do not
17 apply to this paragraph with respect to taxable years beginning after
18 December 31, 2003, and before January 1, 2005, except that changes to the Internal
19 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
20 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
21 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
22 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
23 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
24 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
25 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of

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

12 *-1195/3.26* SECTION 2011. 71.22 (4m) (p) of the statutes is amended to read:

13 71.22 (4m) (p) For taxable years that begin after December 31, 2004, and
14 before January 1, 2006, "Internal Revenue Code," for corporations that are subject
15 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
16 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,
17 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
18 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
19 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
20 P.L. 106-573, section 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L.
21 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,
22 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211,
23 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amendeded by P.L.
24 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
25 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301

1 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
2 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
3 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
4 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
5 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
6 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
7 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
8 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
9 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
10 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
11 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
12 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
13 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
14 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
15 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,
16 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,
17 and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
18 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
19 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
20 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,
21 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
22 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
23 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
24 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
25 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.

1 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The
2 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
3 purposes. Amendments to the Internal Revenue Code enacted after December 31,
4 2004, do not apply to this paragraph with respect to taxable years beginning after
5 December 31, 2004, and before January 1, 2006, except that changes to the Internal
6 Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
7 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
8 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
9 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
10 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
11 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
12 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this
13 subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
14 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
15 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
16 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
17 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
18 513 of P.L. 109-222, P.L. 109-227, 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 ***-1195/3.27* SECTION 2012.** 71.22 (4m) (q) of the statutes is created to read:

22 71.22 (4m) (q) For taxable years that begin after December 31, 2005, and
23 before January 1, 2007, "Internal Revenue Code," for corporations that are subject
24 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
25 Internal Revenue Code as amended to December 31, 2005, excluding sections 103,

1 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
2 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
3 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
4 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
5 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
6 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
7 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
8 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
9 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates
10 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as
11 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
12 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
13 109-280, and as indirectly affected in the provisions applicable to this subchapter
14 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
15 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
16 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
17 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
18 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
19 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
20 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
21 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
22 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
23 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
24 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
25 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201

1 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
2 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
3 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
4 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
5 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
6 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-151, P.L. 109-222, excluding
9 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
10 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
11 applies for Wisconsin purposes at the same time as for federal purposes.
12 Amendments to the Internal Revenue Code enacted after December 31, 2005, do not
13 apply to this paragraph with respect to taxable years beginning after
14 December 31, 2005, and before January 1, 2007, except that changes to the Internal
15 Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
16 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
17 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this
18 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513
19 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of
20 P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

21 ***-1195/3.28* SECTION 2013.** 71.22 (4m) (r) of the statutes is created to read:
22 71.22 (4m) (r) For taxable years that begin after December 31, 2006, "Internal
23 Revenue Code," for corporations that are subject to a tax on unrelated business
24 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
25 to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections

1 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
2 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
3 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
4 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
5 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
6 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
7 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
8 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
9 109-73, 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, sections 101, 207, 209, 503, 512, and 513 of P.L.
11 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly
12 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
13 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
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.
17 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
18 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
19 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
20 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
21 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
22 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
23 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
24 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
25 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403

1 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
2 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
3 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
4 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
5 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
8 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
9 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for
10 Wisconsin purposes at the same time as for federal purposes. Amendments to the
11 Internal Revenue Code enacted after December 31, 2006, do not apply to this
12 paragraph with respect to taxable years beginning after December 31, 2006.

13 ***-1195/3.29* SECTION 2014.** 71.22 (5m) of the statutes is renumbered 71.22
14 (5m) (a).

15 ***-1195/3.30* SECTION 2015.** 71.22 (5m) (b) of the statutes is created to read:
16 71.22 (5m) (b) Notwithstanding subs. (4) and (4m), section 101 of P.L. 109-222,
17 related to extending the increased expense deduction under section 179 of the
18 Internal Revenue Code, applies to property used in farming that is acquired and
19 placed in service in taxable years beginning on or after January 1, 2008, and used
20 by a person who is actively engaged in farming. For purposes of this paragraph,
21 "actively engaged in farming" has the meaning given in 7 CFR 1400.201, and
22 "farming" has the meaning given in section 464 (e) (1) of the Internal Revenue Code.

23 ***-1195/3.31* SECTION 2016.** 71.24 (7) of the statutes is amended to read:

24 71.24 (7) EXTENSIONS. In the case of a corporation required to file a return,
25 when sufficient reason is shown, the department of revenue may on written request

1 shall allow an automatic extension of ~~30 days~~ 7 months or until the original due date
2 of the corporation's corresponding federal return, whichever is later, ~~if the~~
3 ~~corporation has not received an extension on its federal return.~~ Any extension of time
4 granted by law or by the internal revenue service for the filing of corresponding
5 federal returns shall extend the time for filing under this subchapter to 30 days after
6 the federal due date if ~~a copy of any extension requested of the internal revenue~~
7 ~~service is filed with~~ the corporation reports the extension in the manner specified by
8 the department on the return. Termination of an automatic extension by the internal
9 revenue service, ~~or its refusal to grant such automatic extension,~~ shall similarly
10 require that any returns due under this subchapter are due on or before 30 days after
11 the date for termination fixed by the internal revenue service. Except for payments
12 of estimated taxes, income or franchise taxes payable upon the filing of the tax return
13 shall not become delinquent during such extension period, but shall be subject to
14 interest at the rate of 12% per year during such period.

15 ***-0418/P1.2* SECTION 2017.** 71.26 (1) (am) of the statutes is created to read:

16 71.26 (1) (am) *Veterans service organizations.* Income of a veterans service
17 organization that is chartered under federal law.

18 ***-1524/P3.88* SECTION 2018.** 71.26 (1) (b) of the statutes is amended to read:

19 71.26 (1) (b) *Political units.* Income received by the United States, the state
20 and all counties, cities, villages, towns, school districts, technical college districts,
21 joint local water authorities created under s. 66.0823, family long-term care districts
22 under s. 46.2895 or other political units of this state.

23 ***-1272/5.29* SECTION 2019.** 71.26 (1) (be) of the statutes is amended to read:

24 71.26 (1) (be) *Certain authorities.* Income of the University of Wisconsin
25 Hospitals and Clinics Authority, of the Health Insurance Risk-Sharing Plan

1 Authority, of the Healthy Wisconsin Authority, and of the Fox River Navigational
2 System Authority, and of the Wisconsin Aerospace Authority.

3 ***-1410/3.5* SECTION 2020.** 71.26 (2) (a) of the statutes is amended to read:

4 **71.26 (2) (a) Corporations in general.** The "net income" of a corporation means
5 the gross income as computed under the Internal Revenue Code as modified under
6 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
7 computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c)
8 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income
9 under this paragraph at the time that the taxpayer first claimed the credit plus the
10 amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),
11 (1ds), (1dx), (3g), (3n), (3p), (3t), (3w), ~~(5b)~~, (5e), (5f), (5g), ~~and (5h)~~, (5i), and (5j) and
12 not passed through by a partnership, limited liability company, or tax-option
13 corporation that has added that amount to the partnership's, limited liability
14 company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g) plus
15 the amount of losses from the sale or other disposition of assets the gain from which
16 would be wholly exempt income, as defined in sub. (3) (L), if the assets were sold or
17 otherwise disposed of at a gain and minus deductions, as computed under the
18 Internal Revenue Code as modified under sub. (3), plus or minus, as appropriate, an
19 amount equal to the difference between the federal basis and Wisconsin basis of any
20 asset sold, exchanged, abandoned, or otherwise disposed of in a taxable transaction
21 during the taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

****NOTE: This is reconciled s. 71.26 (2) (a). This SECTION has been affected by drafts
with the following LRB numbers: 1410/2, 1502/1, 1822/1, and 0724/1.

22 ***-1195/3.32* SECTION 2021.** 71.26 (2) (b) 12. of the statutes is repealed.

23 ***-1195/3.33* SECTION 2022.** 71.26 (2) (b) 13. of the statutes is repealed.

1 ***-1195/3.34*** SECTION 2023. 71.26 (2) (b) 14. of the statutes is amended to read:
2 71.26 (2) (b) 14. For taxable years that begin after December 31, 1998, and
3 before January 1, 2000, for a corporation, conduit or common law trust which
4 qualifies as a regulated investment company, real estate mortgage investment
5 conduit, real estate investment trust or financial asset securitization investment
6 trust under the Internal Revenue Code as amended to December 31, 1998, excluding
7 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),
8 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and
9 1605 (d) of P.L. 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230,
10 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
11 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
12 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding
13 section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,
14 and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242,
15 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135,
16 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
17 (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844
18 of P.L. 109-280, and as indirectly affected in the provisions applicable to this
19 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
20 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
21 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
22 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
23 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
24 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
25 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.

1 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
2 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147,
3 excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276,
4 P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections
5 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding
6 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
7 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S
8 (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding
9 sections 811 and 844 of P.L. 109-280, "net income" means the federal regulated
10 investment company taxable income, federal real estate mortgage investment
11 conduit taxable income, federal real estate investment trust or financial asset
12 securitization investment trust taxable income of the corporation, conduit or trust
13 as determined under the Internal Revenue Code as amended to December 31, 1998,
14 excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171
15 (d), 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311,
16 and 1605 (d) of P.L. 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L.
17 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
18 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
19 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121,
20 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,
21 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
22 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
23 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
24 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
25 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable

1 to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
2 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
3 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
4 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
5 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
6 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
7 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
8 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
9 P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
10 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
11 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
12 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
13 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
14 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
15 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
16 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, except that property
17 that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for
18 taxable years 1983 to 1986 under the Internal Revenue Code as amended to
19 December 31, 1980, shall continue to be depreciated under the Internal Revenue
20 Code as amended to December 31, 1980, and except that the appropriate amount
21 shall be added or subtracted to reflect differences between the depreciation or
22 adjusted basis for federal income tax purposes and the depreciation or adjusted basis
23 under this chapter of any property disposed of during the taxable year. The Internal
24 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
25 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.

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

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

1 *-1195/3.35* SECTION 2024. 71.26 (2) (b) 15. of the statutes is amended to read:

2 71.26 (2) (b) 15. For taxable years that begin after December 31, 1999, and
3 before January 1, 2003, for a corporation, conduit or common law trust which
4 qualifies as a regulated investment company, real estate mortgage investment
5 conduit, real estate investment trust or financial asset securitization investment
6 trust under the Internal Revenue Code as amended to December 31, 1999, excluding
7 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),
8 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and
9 1605 (d) of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding
10 sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431
11 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding
12 sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
13 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
14 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218, P.L.
15 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and
16 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
17 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
18 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
19 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
20 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
21 811 and 844 of P.L. 109-280, and as indirectly affected in the provisions applicable
22 to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
23 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
24 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
25 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.

1 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
2 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
3 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
4 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
5 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
6 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),
7 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
8 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
9 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
10 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,
11 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
12 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
13 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
14 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
15 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, "net
16 income" means the federal regulated investment company taxable income, federal
17 real estate mortgage investment conduit taxable income, federal real estate
18 investment trust or financial asset securitization investment trust taxable income
19 of the corporation, conduit or trust as determined under the Internal Revenue Code
20 as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
21 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
22 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
23 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
24 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
25 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of

1 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
2 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
3 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,
4 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
5 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, 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, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
12 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
13 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
14 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
15 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
16 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
17 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
18 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
19 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
20 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
21 107-210, P.L. 107-276, P.L. 107-358, 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. 108-218,
23 P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311,
24 and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
25 and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,

1 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
2 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
3 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
4 811 and 844 of P.L. 109-280, except that property that, under s. 71.02 (1) (c) 8. to 11.,
5 1985 stats., is required to be depreciated for taxable years 1983 to 1986 under the
6 Internal Revenue Code as amended to December 31, 1980, shall continue to be
7 depreciated under the Internal Revenue Code as amended to December 31, 1980,
8 and except that the appropriate amount shall be added or subtracted to reflect
9 differences between the depreciation or adjusted basis for federal income tax
10 purposes and the depreciation or adjusted basis under this chapter of any property
11 disposed of during the taxable year. The Internal Revenue Code as amended to
12 December 31, 1999, excluding sections 103, 104, and 110 of P.L. 102-227, sections
13 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, and sections 1123
14 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as amended by P.L.
15 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
16 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
17 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
18 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
19 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
20 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
21 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
22 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
23 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
24 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
25 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.

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

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