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

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

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

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

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

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

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

1 and shall provide that information to each of them. Partners, members of limited
2 liability companies, and shareholders of tax-option corporations may claim the
3 credit in proportion to their ownership interest.

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

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

10 **SECTION 1967.** 71.07 (3w) (a) 5m. of the statutes is created to read:

11 71.07 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal
12 Revenue Code, determined without regard to any dollar limitations.

13 **SECTION 1968.** 71.07 (3w) (a) 6. of the statutes is amended to read:

14 71.07 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is
15 attributable to compensation wages paid to individuals full-time employees for
16 services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include
17 the amount of compensation wages paid to any individuals full-time employees that
18 exceeds \$100,000.

19 **SECTION 1969.** 71.07 (3w) (b) 1. a. of the statutes is amended to read:

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

1 **SECTION 1970.** 71.07 (3w) (b) 1. b. of the statutes is amended to read:

2 71.07 (3w) (b) 1. b. The claimant's state payroll in the taxable year, minus the
3 claimant's state payroll number of full-time employees whose annual wages are
4 greater than \$30,000 and who the claimant employed in the state in the taxable year,
5 minus the number of full-time employees whose annual wages were greater than
6 \$30,000 and who the claimant employed in the state in the base year.

7 **SECTION 1971.** 71.07 (3w) (b) 2. of the statutes is amended to read:

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

14 **SECTION 1972.** 71.07 (3w) (b) 3. of the statutes is amended to read:

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

17 **SECTION 1973.** 71.07 (3w) (b) 4. of the statutes is amended to read:

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

20 **SECTION 1974.** 71.07 (3w) (bm) (intro.) and 4. of the statutes are consolidated,
21 renumbered 71.07 (3w) (bm) and amended to read:

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

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

7 **SECTION 1975.** 71.07 (3w) (bm) 3. of the statutes is repealed.

8 **SECTION 1976.** 71.07 (3w) (d) of the statutes is amended to read:

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

13 **SECTION 1977.** 71.07 (5b) (c) 1. of the statutes is amended to read:

14 71.07 (5b) (c) 1. The Except as provided in s. 73.03 (63), the maximum amount
15 of the credits that may be claimed under this subsection and ss. 71.28 (5b) and 71.47
16 (5b) for all taxable years combined is ~~\$35,000,000~~ \$52,500,000.

17 **SECTION 1978.** 71.07 (5b) (d) of the statutes is renumbered 71.07 (5b) (d) 1.

18 **SECTION 1979.** 71.07 (5b) (d) 2. of the statutes is created to read:

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

25 **SECTION 1980.** 71.07 (5d) (c) 1. of the statutes is amended to read:

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

4 **SECTION 1981.** 71.07 (5d) (c) 2. of the statutes is amended to read:

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

8 **SECTION 1982.** 71.07 (5d) (d) 4. of the statutes is created to read:

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

12 **SECTION 1983.** 71.07 (5e) (b) of the statutes is amended to read:

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

20 **SECTION 1984.** 71.07 (5e) (c) 1. of the statutes is amended to read:

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

23 **SECTION 1985.** 71.07 (5e) (c) 3. of the statutes is amended to read:

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

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

3 **SECTION 1986.** 71.07 (5h) (a) 4. of the statutes is amended to read:

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

12 **SECTION 1987.** 71.07 (5h) (c) 2. of the statutes is amended to read:

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

18 **SECTION 1988.** 71.07 (5h) (c) 3. of the statutes is amended to read:

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

23 **SECTION 1989.** 71.07 (5i) of the statutes is created to read:

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

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

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

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

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

21 **SECTION 1990.** 71.07 (5j) of the statutes is created to read:

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

- 24 1. "Biodiesel fuel" has the meaning given in s. 168.14 (2m) (a).
- 25 2. "Claimant" means a person who files a claim under this subsection.

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

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

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

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

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

23 **SECTION 1991.** 71.08 (1) (intro.) of the statutes is amended to read:

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

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

9 **SECTION 1992.** 71.10 (4) (ep) of the statutes is created to read:

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

12 **SECTION 1993.** 71.10 (4) (gc) of the statutes is created to read:

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

14 **SECTION 1994.** 71.10 (4) (gxx) of the statutes is created to read:

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

16 **SECTION 1995.** 71.10 (5) (g) of the statutes is amended to read:

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

22 **SECTION 1996.** 71.10 (5e) (g) of the statutes is amended to read:

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

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

3 **SECTION 1997.** 71.21 (4) of the statutes is amended to read:

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

8 **SECTION 1998.** 71.22 (4) (L) of the statutes is repealed.

9 **SECTION 1999.** 71.22 (4) (m) of the statutes is repealed.

10 **SECTION 2000.** 71.22 (4) (n) of the statutes is amended to read:

11 71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
12 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
13 December 31, 1998, and before January 1, 2000, means the federal Internal
14 Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and
15 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
16 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
17 and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding
18 sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L.
19 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L.
20 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.
21 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
22 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422,
23 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101,
24 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
25 P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and

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

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

19 **SECTION 2001.** 71.22 (4) (o) of the statutes is amended to read:

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

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

SECTION 2001

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

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

15 **SECTION 2002.** 71.22 (4) (p) of the statutes is amended to read:
16 71.22 (4) (p) 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, 2002, and before January 1, 2004, means the federal Internal Revenue
19 Code as amended to December 31, 2002, 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, and
23 ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27,
24 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
25 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.

SECTION 2002

1 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
2 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
3 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L.
4 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
5 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
6 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
7 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
8 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
9 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821
10 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.
11 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
12 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
13 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
14 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
15 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
16 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
17 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
18 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
19 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section
20 sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276,
21 P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
22 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
23 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
24 307, 308, 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,

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

SECTION 2002

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, apply for Wisconsin purposes at the same time as for
4 federal purposes.

5 **SECTION 2003.** 71.22 (4) (q) of the statutes is amended to read:

6 71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
7 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
8 December 31, 2003, and before January 1, 2005, means the federal Internal Revenue
9 Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.
10 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
11 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
12 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section
13 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,
14 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.
15 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
16 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
17 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
18 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
19 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
20 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
21 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,
22 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly
23 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
24 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
25 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.

1 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
2 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
3 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
4 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
5 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
6 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
7 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
8 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
9 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and
10 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
11 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
12 section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173,
13 P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401,
14 and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244,
15 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
16 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
17 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
18 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
19 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,
20 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal
21 Revenue Code applies for Wisconsin purposes at the same time as for federal
22 purposes. Amendments to the federal Internal Revenue Code enacted after
23 December 31, 2003, do not apply to this paragraph with respect to taxable years
24 beginning after December 31, 2003, and before January 1, 2005, except that changes
25 to the Internal Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311,

SECTION 2003

1 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
2 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
3 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
4 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
5 109-58, 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. 109-227, and P.L. 109-280, excluding sections 811
8 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable
9 to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
10 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding
11 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
12 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
13 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
14 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
15 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
16 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
17 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

18 **SECTION 2004.** 71.22 (4) (r) of the statutes is amended to read:

19 71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
20 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
21 December 31, 2004, and before January 1, 2006, means the federal Internal Revenue
22 Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.
23 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
24 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
25 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section

1 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
2 and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and
3 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
4 and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding
5 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
6 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
7 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
8 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
9 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
10 excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the
11 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
12 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
13 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.
14 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
15 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
16 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
17 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
18 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
19 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
20 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
21 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
22 107-116, P.L. 107-134, P.L. 107-147, excluding ~~section~~ sections 101 and 301 (a) of
23 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
24 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
25 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,

SECTION 2004

1 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
2 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
3 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
4 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
5 109-58, 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 federal Internal Revenue Code enacted after December 31, 2004, do not apply to this
12 paragraph with respect to taxable years beginning after December 31, 2004, and
13 before January 1, 2006, except that changes to the Internal Revenue Code made by
14 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
15 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
16 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
17 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
18 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
19 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and
20 changes that indirectly affect the provisions applicable to this subchapter made by
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, apply for
2 Wisconsin purposes at the same time as for federal purposes.

3 **SECTION 2005.** 71.22 (4) (s) of the statutes is created to read:

4 71.22 (4) (s) 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, 2005, and before January 1, 2007, means the federal Internal Revenue
7 Code as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.
8 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
9 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
10 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
11 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
12 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
13 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
14 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
15 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
16 of P.L. 109-73, and 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 as amendeded by P.L. 109-222,
18 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and
19 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly
20 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
21 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
22 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
23 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
24 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
25 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.

SECTION 2005

1 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
2 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
3 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
4 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
5 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
6 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
7 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,
8 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
9 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
10 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
11 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
12 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
13 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
14 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
15 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
16 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
17 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
18 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
19 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same
20 time as for federal purposes. Amendments to the federal Internal Revenue Code
21 enacted after December 31, 2005, do not apply to this paragraph with respect to
22 taxable years beginning after December 31, 2005, and before January 1, 2007,
23 except that changes to the Internal Revenue Code made by P.L. 109-222, excluding
24 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
25 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly

1 affect the provisions applicable to this subchapter made by P.L. 109-222, excluding
2 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
3 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
4 purposes at the same time as for federal purposes.

5 **SECTION 2006.** 71.22 (4) (t) of the statutes is created to read:

6 71.22 (4) (t) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
7 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
8 December 31, 2006, means the federal Internal Revenue Code as amended to
9 December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections
10 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
11 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
12 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
13 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
14 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
15 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
16 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
17 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
18 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
19 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L.
20 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly
21 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
22 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
23 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
24 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
25 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding

1 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
2 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
3 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
4 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
5 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
6 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
7 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
8 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,
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, 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. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
16 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
17 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
18 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
19 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
20 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same
21 time as for federal purposes. Amendments to the federal Internal Revenue Code
22 enacted after December 31, 2006, do not apply to this paragraph with respect to
23 taxable years beginning after December 31, 2006.

24 **SECTION 2007.** 71.22 (4m) (j) of the statutes is repealed.

25 **SECTION 2008.** 71.22 (4m) (k) of the statutes is repealed.

1 **SECTION 2009.** 71.22 (4m) (L) of the statutes is amended to read:

2 71.22 (4m) (L) For taxable years that begin after December 31, 1998, and

3 before January 1, 2000, "Internal Revenue Code", for corporations that are subject

4 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal

5 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,

6 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

7 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

8 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,

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

10 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406

11 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of

12 P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)

13 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,

14 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding

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

16 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.

17 109-280, and as indirectly affected in the provisions applicable to this subchapter

18 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,

19 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.

20 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150

21 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.

22 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),

23 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.

24 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.

25 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,

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

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, apply for Wisconsin
7 purposes at the same time as for federal purposes.

8 **SECTION 2010.** 71.22 (4m) (m) of the statutes is amended to read:
9 71.22 (4m) (m) For taxable years that begin after December 31, 1999, and
10 before January 1, 2003, "Internal Revenue Code", for corporations that are subject
11 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
12 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
13 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
14 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
15 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
16 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
17 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
18 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,
19 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
20 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
21 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding
22 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
23 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
24 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
25 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405

SECTION 2010

1 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
2 and as indirectly affected in the provisions applicable to this subchapter by P.L.
3 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
4 101-239, 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. 107-15,
11 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
12 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
13 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
14 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
15 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
16 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
17 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
18 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
19 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
20 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
21 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
22 applies for Wisconsin purposes at the same time as for federal purposes.
23 Amendments to the Internal Revenue Code enacted after December 31, 1999, do not
24 apply to this paragraph with respect to taxable years beginning after
25 December 31, 1999, and before January 1, 2003, except that changes to the Internal

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

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

3 **SECTION 2011.** 71.22 (4m) (n) of the statutes is amended to read:

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

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

SECTION 2011

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

16 **SECTION 2012.** 71.22 (4m) (o) of the statutes is amended to read:

17 71.22 (4m) (o) For taxable years that begin after December 31, 2003, and
18 before January 1, 2005, "Internal Revenue Code," for corporations that are subject
19 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
20 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,
21 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
22 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
23 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
24 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
25 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,

1 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
2 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
3 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
4 and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
5 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
6 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
7 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
8 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
9 109-280, and as indirectly affected in the provisions applicable to this subchapter
10 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,
11 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
12 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
13 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
14 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
15 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
16 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, 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. 107-15,
18 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
19 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147,
20 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
21 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
22 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
23 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
24 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
25 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L.

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

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 **SECTION 2013.** 71.22 (4m) (p) of the statutes is amended to read:

4 **71.22 (4m) (p)** For taxable years that begin after December 31, 2004, and
5 before January 1, 2006, "Internal Revenue Code," for corporations that are subject
6 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
7 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,
8 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
9 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
10 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
11 P.L. 106-573, section 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L.
12 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,
13 sections 306, 308, ~~316~~, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, ~~211,~~
14 ~~242,~~ 244, 336, 337, ~~422,~~ 847, 909, and 910 of P.L. 108-357, and as amended by P.L.
15 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
16 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
17 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
18 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
19 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
20 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
21 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
22 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
23 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
24 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
25 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

SECTION 2013

1 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
2 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
3 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
4 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
5 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
6 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,
7 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,
8 and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
9 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
10 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
11 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,
12 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
13 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
14 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
15 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
16 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
17 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The
18 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
19 purposes. Amendments to the Internal Revenue Code enacted after December 31,
20 2004, do not apply to this paragraph with respect to taxable years beginning after
21 December 31, 2004, and before January 1, 2006, except that changes to the Internal
22 Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
23 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
24 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
25 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.

1 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
2 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
3 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this
4 subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
5 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
6 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
7 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
8 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
9 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
10 of P.L. 109-280, apply for Wisconsin purposes at the same time as for federal
11 purposes.

12 **SECTION 2014.** 71.22 (4m) (q) of the statutes is created to read:

13 71.22 (4m) (q) For taxable years that begin after December 31, 2005, and
14 before January 1, 2007, "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, 2005, 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, sections 101 and 301 (a) of P.L. 107-147,
21 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
22 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
23 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
24 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
25 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates

1 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as
2 amended by 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, and as indirectly affected in the provisions applicable to this subchapter
5 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
6 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
7 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
8 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
9 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
10 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
11 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
12 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
13 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
14 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
15 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
16 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
17 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
18 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
19 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
20 108-476, 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. 109-59, excluding
22 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-151, P.L. 109-222, excluding
25 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.

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

12 **SECTION 2015.** 71.22 (4m) (r) of the statutes is created to read:

13 71.22 (4m) (r) For taxable years that begin after December 31, 2006, "Internal
14 Revenue Code," for corporations that are subject to a tax on unrelated business
15 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
16 to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections
17 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
18 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
19 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
20 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
21 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
22 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
23 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
24 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
25 109-73, 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, sections 101, 207, 209, 503, 512, and 513 of P.L.
2 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly
3 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
4 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
5 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
6 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
7 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.
8 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
9 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
10 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
11 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
12 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
13 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
14 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
15 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
16 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
17 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
18 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
19 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
20 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
21 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
24 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
25 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for

1 Wisconsin purposes at the same time as for federal purposes. Amendments to the
2 Internal Revenue Code enacted after December 31, 2006, do not apply to this
3 paragraph with respect to taxable years beginning after December 31, 2006.

4 **SECTION 2016.** 71.22 (5m) of the statutes is renumbered 71.22 (5m) (a).

5 **SECTION 2017.** 71.22 (5m) (b) of the statutes is created to read:

6 **71.22 (5m) (b)** Notwithstanding subs. (4) and (4m), section 101 of P.L. 109-222,
7 related to extending the increased expense deduction under section 179 of the
8 Internal Revenue Code, applies to property used in farming that is acquired and
9 placed in service in taxable years beginning on or after January 1, 2008, and used
10 by a person who is actively engaged in farming. For purposes of this paragraph,
11 “actively engaged in farming” has the meaning given in 7 CFR 1400.201, and
12 “farming” has the meaning given in section 464 (e) (1) of the Internal Revenue Code.

13 **SECTION 2018.** 71.24 (7) of the statutes is amended to read:

14 **71.24 (7) EXTENSIONS.** In the case of a corporation required to file a return,
15 ~~when sufficient reason is shown, the department of revenue may on written request~~
16 shall allow an automatic extension of 30 days 7 months or until the original due date
17 of the corporation’s corresponding federal return, whichever is later, ~~if the~~
18 ~~corporation has not received an extension on its federal return.~~ Any extension of time
19 granted by law or by the internal revenue service for the filing of corresponding
20 federal returns shall extend the time for filing under this subchapter to 30 days after
21 the federal due date ~~if a copy of any extension requested of the internal revenue~~
22 ~~service is filed with~~ the corporation reports the extension in the manner specified by
23 the department on the return. ~~Termination of an automatic extension by the internal~~
24 ~~revenue service, or its refusal to grant such automatic extension, shall similarly~~
25 ~~require that any returns due under this subchapter are due on or before 30 days after~~

SECTION 2018

1 ~~the date for termination fixed by the internal revenue service.~~ Except for payments
2 of estimated taxes, income or franchise taxes payable upon the filing of the tax return
3 shall not become delinquent during such extension period, but shall be subject to
4 interest at the rate of 12% per year during such period.

5 **SECTION 2019.** 71.26 (1) (am) of the statutes is created to read:

6 71.26 (1) (am) *Veterans service organizations.* Income of a veterans service
7 organization that is chartered under federal law.

8 **SECTION 2020.** 71.26 (1) (b) of the statutes is amended to read:

9 71.26 (1) (b) *Political units.* Income received by the United States, the state
10 and all counties, cities, villages, towns, school districts, technical college districts,
11 joint local water authorities created under s. 66.0823, ~~family long-term~~ care districts
12 under s. 46.2895 or other political units of this state.

13 **SECTION 2021.** 71.26 (1) (be) of the statutes is amended to read:

14 71.26 (1) (be) *Certain authorities.* Income of the University of Wisconsin
15 Hospitals and Clinics Authority, of the Health Insurance Risk-Sharing Plan
16 Authority, of the Healthy Wisconsin Authority, and of the Fox River Navigational
17 System Authority, and of the Wisconsin Aerospace Authority.

18 **SECTION 2022.** 71.26 (2) (a) of the statutes is amended to read:

19 71.26 (2) (a) *Corporations in general.* The "net income" of a corporation means
20 the gross income as computed under the Internal Revenue Code as modified under
21 sub. (3) minus the amount of recapture under s. 71.28 (1di) plus the amount of credit
22 computed under s. 71.28 (1), (3), (4), and (5) minus, as provided under s. 71.28 (3) (c)
23 7., the amount of the credit under s. 71.28 (3) that the taxpayer added to income
24 under this paragraph at the time that the taxpayer first claimed the credit plus the
25 amount of the credit computed under s. 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1dm),

1 (1ds), (1dx), (3g), (3n), (3p), (3t), (3w), ~~(5b)~~, (5e), (5f), (5g), ~~and (5h)~~, (5i), and (5j) and
2 not passed through by a partnership, limited liability company, or tax-option
3 corporation that has added that amount to the partnership's, limited liability
4 company's, or tax-option corporation's income under s. 71.21 (4) or 71.34 (1) (g) plus
5 the amount of losses from the sale or other disposition of assets the gain from which
6 would be wholly exempt income, as defined in sub. (3) (L), if the assets were sold or
7 otherwise disposed of at a gain and minus deductions, as computed under the
8 Internal Revenue Code as modified under sub. (3), plus or minus, as appropriate, an
9 amount equal to the difference between the federal basis and Wisconsin basis of any
10 asset sold, exchanged, abandoned, or otherwise disposed of in a taxable transaction
11 during the taxable year, except as provided in par. (b) and s. 71.45 (2) and (5).

12 **SECTION 2023.** 71.26 (2) (b) 12. of the statutes is repealed.

13 **SECTION 2024.** 71.26 (2) (b) 13. of the statutes is repealed.

14 **SECTION 2025.** 71.26 (2) (b) 14. of the statutes is amended to read:

15 71.26 (2) (b) 14. For taxable years that begin after December 31, 1998, and
16 before January 1, 2000, for a corporation, conduit or common law trust which
17 qualifies as a regulated investment company, real estate mortgage investment
18 conduit, real estate investment trust or financial asset securitization investment
19 trust under the Internal Revenue Code as amended to December 31, 1998, excluding
20 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),
21 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and
22 1605 (d) of P.L. 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230,
23 P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding
24 section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
25 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding

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

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

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

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

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

14 **SECTION 2026.** 71.26 (2) (b) 15. of the statutes is amended to read:

15 71.26 (2) (b) 15. For taxable years that begin after December 31, 1999, and
16 before January 1, 2003, for a corporation, conduit or common law trust which
17 qualifies as a regulated investment company, real estate mortgage investment
18 conduit, real estate investment trust or financial asset securitization investment
19 trust under the Internal Revenue Code as amended to December 31, 1999, excluding
20 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),
21 13174, and 13203 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and
22 1605 (d) of P.L. 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding
23 sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431
24 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding
25 sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.