

1 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405  
2 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,  
3 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,  
4 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,  
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.  
8 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
9 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
10 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
11 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
12 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
13 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,  
14 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,  
15 and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.  
16 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L.  
17 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, 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, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305,  
20 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,  
21 P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a),  
22 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding  
23 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for  
24 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
25 federal Internal Revenue Code enacted after December 31, 2002, do not apply to this



1 paragraph with respect to taxable years beginning after December 31, 2002, and  
2 before January 1, 2004, except that changes to the Internal Revenue Code made by  
3 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
4 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
5 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
6 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
7 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L.  
8 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
9 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections  
10 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405  
11 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,  
12 and changes that indirectly affect the provisions applicable to this subchapter made  
13 by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,  
14 excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
15 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
16 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211,  
17 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, 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. 109-135, excluding sections  
20 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405  
21 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,  
22 apply for Wisconsin purposes at the same time as for federal purposes.

23 **SECTION 1941.** 71.01 (6) (q) of the statutes is amended to read:

24 71.01 (6) (q) For taxable years that begin after December 31, 2003, and before  
25 January 1, 2005, for natural persons and fiduciaries, except fiduciaries of nuclear

1 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
2 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,  
3 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
4 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
5 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
6 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,  
7 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,  
8 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
9 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,  
10 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,  
11 and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
12 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,  
13 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201  
14 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
15 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
16 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.  
17 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.  
18 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
19 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
20 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
21 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
22 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
23 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, 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. 107-15,  
25 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.

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

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

10 **SECTION 1942.** 71.01 (6) (r) of the statutes is amended to read:

11 71.01 (6) (r) For taxable years that begin after December 31, 2004, and before  
12 January 1, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear  
13 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
14 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,  
15 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
16 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
17 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
18 P.L. 106-573, section 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L.  
19 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,  
20 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211,  
21 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L.  
22 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
23 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
24 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
25 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,

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

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

19 **SECTION 1943.** 71.01 (6) (s) of the statutes is created to read:

20 71.01 (6) (s) For taxable years that begin after December 31, 2005, and before  
21 January 1, 2007, for natural persons and fiduciaries, except fiduciaries of nuclear  
22 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal  
23 Internal Revenue Code as amended to December 31, 2005, excluding sections 103,  
24 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
25 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.

1 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,  
2 P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,  
3 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,  
4 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 201, 211, 242, 244, 336, 337,  
5 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310,  
6 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of  
7 P.L. 109–59, section 301 of P.L. 109–73, and sections 101, 105, 201 (a) as it relates  
8 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, and as  
9 amended by P.L. 109–222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
10 109–222, P.L. 109–227, and P.L. 109–280, excluding sections 811 and 844 of P.L.  
11 109–280, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.  
12 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L.  
13 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
14 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
15 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
16 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
17 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.  
18 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.  
19 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15,  
20 P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.  
21 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L.  
22 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections  
23 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201  
24 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306,  
25 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 201,



1 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
2 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
3 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding  
4 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-151, P.L. 109-222, excluding  
7 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.  
8 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code  
9 applies for Wisconsin purposes at the same time as for federal purposes.  
10 Amendments to the federal Internal Revenue Code enacted after December 31, 2005,  
11 do not apply to this paragraph with respect to taxable years beginning after  
12 December 31, 2005, and before January 1, 2007, except that changes to the Internal  
13 Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and  
14 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844  
15 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this  
16 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513  
17 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of  
18 P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

19 **SECTION 1944.** 71.01 (6) (t) of the statutes is created to read:

20 71.01 (6) (t) For taxable years that begin after December 31, 2006, for natural  
21 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
22 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code  
23 as amended to December 31, 2006, 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 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,

1 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
2 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
3 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
4 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
5 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
6 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
7 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
8 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
9 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as  
10 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
11 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.  
12 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.  
13 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
14 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.  
15 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
16 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
17 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
18 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
19 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
20 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
21 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
22 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
23 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
24 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
25 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.

1 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
2 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146  
3 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-151, P.L. 109-222, excluding sections  
6 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,  
7 excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies  
8 for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
9 federal Internal Revenue Code enacted after December 31, 2006, do not apply to this  
10 paragraph with respect to taxable years beginning after December 31, 2006.

11 **SECTION 1945.** 71.01 (7r) (c) of the statutes is created to read:

12 71.01 (7r) (c) Notwithstanding sub. (6), section 101 of P.L. 109-222, related to  
13 extending the increased expense deduction under section 179 of the Internal  
14 Revenue Code, applies to property used in farming that is acquired and placed in  
15 service in taxable years beginning on or after January 1, 2008, and used by a person  
16 who is actively engaged in farming. For purposes of this paragraph, "actively  
17 engaged in farming" has the meaning given in 7 CFR 1400.201, and "farming" has  
18 the meaning given in section 464 (e) (1) of the Internal Revenue Code.

19 **SECTION 1946.** 71.02 (1) of the statutes is amended to read:

20 71.02 (1) For the purpose of raising revenue for the state and the counties,  
21 cities, villages and towns, there shall be assessed, levied, collected and paid a tax on  
22 all net incomes of individuals and fiduciaries, except fiduciaries of nuclear  
23 decommissioning trust or reserve funds subject to the tax under s. 71.23 (2), by every  
24 natural person residing within the state or by his or her personal representative in  
25 case of death, and trusts resident within the state; by every nonresident natural

1 person and trust of this state, upon such income as is derived from property located  
2 or business transacted within the state including, but not limited by enumeration,  
3 income derived from a limited partner's distributive share of partnership income,  
4 income derived from a limited liability company member's distributive share of  
5 limited liability company income, income derived from a covenant not to compete to  
6 the extent that the covenant was based on a Wisconsin-based activity, the state  
7 lottery under ch. 565, any multijurisdictional lottery under ch. 565 if the winning  
8 lottery ticket or lottery share was purchased from a retailer, as defined in s. 565.01  
9 (6), located in this state or from the department, winnings from a casino or bingo hall  
10 that is located in this state and that is operated by a Native American tribe or band  
11 and pari-mutuel wager winnings or purses under ch. 562, and also by every  
12 nonresident natural person upon such income as is derived from the performance of  
13 personal services within the state, except as exempted under s. 71.05 (1) to (3). Every  
14 natural person domiciled in the state shall be deemed to be residing within the state  
15 for the purposes of determining liability for income taxes and surtaxes. A  
16 single-owner entity that is disregarded as a separate entity under section 7701 of the  
17 Internal Revenue Code is disregarded as a separate entity under this chapter, and  
18 its owner is subject to the tax on the entity's income.

19 **SECTION 1947.** 71.04 (1) (a) of the statutes is amended to read:

20 71.04 (1) (a) All income or loss of resident individuals and resident estates and  
21 trusts shall follow the residence of the individual, estate or trust. Income or loss of  
22 nonresident individuals and nonresident estates and trusts from business, not  
23 requiring apportionment under sub. (4), (10) or (11), shall follow the situs of the  
24 business from which derived, except that all income that is realized from the sale of  
25 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets

1 were originally bought in this state shall be allocated to this state. All items of  
2 income, loss and deductions of nonresident individuals and nonresident estates and  
3 trusts derived from a tax-option corporation not requiring apportionment under  
4 sub. (9) shall follow the situs of the business of the corporation from which derived,  
5 except that all income that is realized from the sale of or purchase and subsequent  
6 sale or redemption of lottery prizes if the winning tickets were originally bought in  
7 this state shall be allocated to this state. Income or loss of nonresident individuals  
8 and nonresident estates and trusts derived from rentals and royalties from real  
9 estate or tangible personal property, or from the operation of any farm, mine or  
10 quarry, or from the sale of real property or tangible personal property shall follow the  
11 situs of the property from which derived. Income from personal services of  
12 nonresident individuals, including income from professions, shall follow the situs of  
13 the services. A nonresident limited partner's distributive share of partnership  
14 income shall follow the situs of the business, except that all income that is realized  
15 from the sale of or purchase and subsequent sale or redemption of lottery prizes if  
16 the winning tickets were originally bought in this state shall be allocated to this  
17 state. A nonresident limited liability company member's distributive share of  
18 limited liability company income shall follow the situs of the business, except that  
19 all income that is realized from the sale of or purchase and subsequent sale or  
20 redemption of lottery prizes if the winning tickets were originally bought in this state  
21 shall be allocated to this state. Income of nonresident individuals, estates and trusts  
22 from the state lottery under ch. 565 is taxable by this state. Income of nonresident  
23 individuals, estates and trusts from any multijurisdictional lottery under ch. 565 is  
24 taxable by this state, but only if the winning lottery ticket or lottery share was  
25 purchased from a retailer, as defined in s. 565.01 (6), located in this state or from the

1 department. Income of nonresident individuals, nonresident trusts and nonresident  
2 estates from pari-mutuel winnings or purses under ch. 562 is taxable by this state.  
3 Income of nonresident individuals, estates and trusts from winnings from a casino  
4 or bingo hall that is located in this state and that is operated by a Native American  
5 tribe or band shall follow the situs of the casino or bingo hall. Income derived by a  
6 nonresident individual from a covenant not to compete is taxable by this state to the  
7 extent that the covenant was based on a Wisconsin-based activity. All other income  
8 or loss of nonresident individuals and nonresident estates and trusts, including  
9 income or loss derived from land contracts, mortgages, stocks, bonds and securities  
10 or from the sale of similar intangible personal property, shall follow the residence of  
11 such persons, except as provided in par. (b) and sub. (9), except that all income that  
12 is realized from the sale of or purchase and subsequent sale or redemption of lottery  
13 prizes if the winning tickets were originally bought in this state shall be allocated  
14 to this state.

15 **SECTION 1947g.** 71.05 (1) (ae) of the statutes is created to read:

16 71.05 (1) (ae) *Pension, individual retirement income.* Except for a payment  
17 that is exempt under par. (a), (am), or (an), or that is exempt as a railroad retirement  
18 benefit, for taxable years beginning after December 31, 2008, up to \$5,000 of  
19 payments or distributions received each year by an individual from a qualified  
20 retirement plan under the Internal Revenue Code or from an individual retirement  
21 account established under 26 USC 408, if all of the following conditions apply:

22 1. The individual is at least 65 years of age before the close of the taxable year  
23 to which the exemption claim relates.

1           2. If the individual is single or files as head of household, his or her federal  
2 adjusted gross income in the year to which the exemption claim relates is less than  
3 \$15,000.

4           3. If the individual is married and is a joint filer, the couple's federal adjusted  
5 gross income in the year to which the exemption claim relates is less than \$30,000.

6           4. If the individual is married and files a separate return, the sum of both  
7 spouses' federal adjusted gross income in the year to which the exemption claim  
8 relates is less than \$30,000.

9           **SECTION 1947i.** 71.05 (1) (am) of the statutes is amended to read:

10           71.05 (1) (am) *Military retirement systems.* All retirement payments received  
11 from the U.S. military employee retirement system, to the extent that such payments  
12 are not exempt under par. (a) or (ae).

13           **SECTION 1947j.** 71.05 (1) (an) of the statutes is amended to read:

14           71.05 (1) (an) *Uniformed services retirement benefits.* All retirement payments  
15 received from the U.S. government that relate to service with the coast guard, the  
16 commissioned corps of the national oceanic and atmospheric administration, or the  
17 commissioned corps of the public health service, to the extent that such payments are  
18 not exempt under par. (a), (ae), or (am).

19           **SECTION 1948.** 71.05 (6) (a) 15. of the statutes is amended to read:

20           71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),  
21 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3n), (3p), (3s), (3t), (3w), (5b), (5d),  
22 and (5e), (5f), and (5h), (5i), (5j), and (5k) and not passed through by a partnership,  
23 limited liability company, or tax-option corporation that has added that amount to  
24 the partnership's, company's, or tax-option corporation's income under s. 71.21 (4)  
25 or 71.34 (1) (g).

1           **SECTION 1949.** 71.05 (6) (a) 21. of the statutes is created to read:

2           71.05 (6) (a) 21. Any amount deducted as income attributable to domestic  
3           production activities under section 199 of the Internal Revenue Code if the  
4           individual claiming the deduction is a nonresident or part-year resident of this state  
5           and if the domestic production activities income is not attributable to a trade or  
6           business that is taxable by this state.

7           **SECTION 1950.** 71.05 (6) (a) 22. of the statutes is created to read:

8           71.05 (6) (a) 22. If an individual is a nonresident or part-year resident of this  
9           state and a portion of the amount the individual deducted as income attributable to  
10          domestic production activities under section 199 of the Internal Revenue Code is  
11          attributable to a trade or business that is taxable by this state, the amount deducted  
12          under section 199 for federal income tax purposes and in excess of that amount,  
13          multiplied by a fraction, the numerator of which is the individual's net earnings from  
14          the trade or business that is taxable by this state and the denominator of which is  
15          the individual's total net earnings from the trade or business to which the deduction  
16          under section 199 of the Internal Revenue Code applies.

17          **SECTION 1951.** 71.05 (6) (a) 23. of the statutes is created to read:

18          71.05 (6) (a) 23. Any amount deducted by an individual under section 62 (a) (19)  
19          of the Internal Revenue Code related to attorney fees or court costs, involving an  
20          unlawful discrimination claim, if the individual is a nonresident or part-year  
21          resident of this state and if the judgment or settlement resulting from the claim is  
22          not taxable by this state.

23          **SECTION 1951m.** 71.05 (6) (b) 4. of the statutes is amended to read:

24          71.05 (6) (b) 4. Disability payments other than disability payments that are  
25          paid from a retirement plan, the payments from which are exempt under sub. (1) (ae),



1     ~~(am), and (an)~~, if the individual either is single or is married and files a joint return,  
2     to the extent those payments are excludable under section 105 (d) of the internal  
3     revenue code Internal Revenue Code as it existed immediately prior to its repeal in  
4     1983 by section 122 (b) of P.L. 98-21, except that if an individual is divorced during  
5     the taxable year that individual may subtract an amount only if that person is  
6     disabled and the amount that may be subtracted then is \$100 for each week that  
7     payments are received or the amount of disability pay reported as income, whichever  
8     is less. If the exclusion under this subdivision is claimed on a joint return and only  
9     one of the spouses is disabled, the maximum exclusion is \$100 for each week that  
10    payments are received or the amount of disability pay reported as income, whichever  
11    is less.

12    **SECTION 1952.** 71.05 (6) (b) 28. (intro.) of the statutes is amended to read:

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

20    **SECTION 1953.** 71.05 (6) (b) 28. a. of the statutes is amended to read:

21    71.05 (6) (b) 28. a. An amount equal to one of the following per student for each  
22    year to which the claim relates: for taxable years beginning before January 1, 2007,  
23    not more than twice the average amount charged by the board of regents of the  
24    University of Wisconsin System at 4-year institutions for resident undergraduate  
25    academic fees for the most recent fall semester, as determined by the board of regents

1 by September 1 of that semester, per student for each year to which the claim relates;  
2 for taxable years beginning after December 31, 2006, \$6,000.

3 **SECTION 1954.** 71.05 (6) (b) 28. h. of the statutes is amended to read:

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

10 **SECTION 1955.** 71.05 (6) (b) 39. of the statutes is created to read:

11 71.05 (6) (b) 39. For taxable years beginning after December 31, 2007, and  
12 before January 1, 2009, an amount paid by an individual who is the employee of  
13 another person, if the individual's employer pays a portion of the cost of the  
14 individual's medical care insurance, for medical care insurance for the individual, his  
15 or her spouse, and the individual's dependents, calculated as follows:

16 a. Ten percent of the amount paid by the individual for medical care insurance.

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

1           b. From the amount calculated under subd. 39. a., subtract the amounts  
2           deducted from gross income for medical care insurance in the calculation of federal  
3           adjusted gross income.

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

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

19          **SECTION 1956.** 71.05 (6) (b) 40. of the statutes is created to read:

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

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

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

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

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

4           **SECTION 1957.** 71.05 (6) (b) 41. of the statutes is created to read:

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

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

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

22           c. For an individual who is a nonresident or part-year resident of this state,  
23           multiply the amount calculated under subd. 41. a. or b., by a fraction the numerator  
24           of which is the individual's wages, salary, tips, unearned income, and net earnings  
25           from a trade or business that are taxable by this state and the denominator of which

1 is the individual's total wages, salary, tips, unearned income, and net earnings from  
2 a trade or business. In this subd. 41. c., for married persons filing separately "wages,  
3 salary, tips, unearned income, and net earnings from a trade or business" means the  
4 separate wages, salary, tips, unearned income, and net earnings from a trade or  
5 business of each spouse, and for married persons filing jointly "wages, salary, tips,  
6 unearned income, and net earnings from a trade or business" means the total wages,  
7 salary, tips, unearned income, and net earnings from a trade or business of both  
8 spouses.

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

12 **SECTION 1958.** 71.05 (6) (b) 42. of the statutes is created to read:

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

18 a. One hundred percent of the amount paid by the individual for medical care  
19 insurance. In this subdivision, "medical care insurance" means a medical care  
20 insurance policy that covers the individual, his or her spouse, and the individual's  
21 dependents and provides surgical, medical, hospital, major medical, or other health  
22 service coverage, and includes payments made for medical care benefits under a  
23 self-insured plan, but "medical care insurance" does not include hospital indemnity  
24 policies or policies with ancillary benefits such as accident benefits or benefits for loss

1 of income resulting from a total or partial inability to work because of illness,  
2 sickness, or injury.

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

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

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

21 **SECTION 1959.** 71.05 (6) (b) 43. of the statutes is created to read:

22 71.05 (6) (b) 43. Subject to subd. 43. e. and f., one of the following allowable  
23 amounts, specified in subd. 43. a. to d., of employment-related expenses claimed by  
24 the claimant under section 21 of the Internal Revenue Code in the taxable year to  
25 which that claim relates:

1           a. For taxable years beginning after December 31, 2007, and before January  
2           1, 2009, up to \$750 if the claimant has one qualified individual and up to \$1,500 if  
3           the claimant has more than one qualified individual.

4           b. For taxable years beginning after December 31, 2008, and before January  
5           1, 2010, up to \$1,500 if the claimant has one qualified individual and up to \$3,000  
6           if the claimant has more than one qualified individual.

7           c. For taxable years beginning after December 31, 2009, and before January  
8           1, 2011, up to \$2,250 if the claimant has one qualified individual and up to \$4,500  
9           if the claimant has more than one qualified individual.

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

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

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



1 earnings from a trade or business” means the total wages, salary, tips, unearned  
2 income, and net earnings from a trade or business of both spouses.

3 **SECTION 1961.** 71.07 (2dx) (a) 5. of the statutes is amended to read:

4 71.07 (2dx) (a) 5. “Member of a targeted group” means a person who resides  
5 in an area designated by the federal government as an economic revitalization area,  
6 a person who is employed in an unsubsidized job but meets the eligibility  
7 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,  
8 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,  
9 real pay project position under s. 49.147 (3m), a person who is eligible for child care  
10 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an  
11 economically disadvantaged youth, an economically disadvantaged veteran, a  
12 supplemental security income recipient, a general assistance recipient, an  
13 economically disadvantaged ex-convict, a qualified summer youth employee, as  
14 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or  
15 a food stamp recipient, if the person has been certified in the manner under sub. (2dj)  
16 (am) 3. by a designated local agency, as defined in sub. (2dj) (am) 2.

17 **SECTION 1962.** 71.07 (2dx) (b) 2. of the statutes is amended to read:

18 71.07 (2dx) (b) 2. The amount determined by multiplying the amount  
19 determined under s. 560.785 (1) (b) by the number of full-time jobs created in a  
20 development zone and filled by a member of a targeted group and by then subtracting  
21 the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid  
22 under s. 49.147 (3m) (c) for those jobs.

23 **SECTION 1963.** 71.07 (2dx) (b) 3. of the statutes is amended to read:

24 71.07 (2dx) (b) 3. The amount determined by multiplying the amount  
25 determined under s. 560.785 (1) (c) by the number of full-time jobs created in a

1 development zone and not filled by a member of a targeted group and by then  
2 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and  
3 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

4 **SECTION 1964.** 71.07 (2dx) (b) 4. of the statutes is amended to read:

5 71.07 (2dx) (b) 4. The amount determined by multiplying the amount  
6 determined under s. 560.785 (1) (bm) by the number of full-time jobs retained, as  
7 provided in the rules under s. 560.785, excluding jobs for which a credit has been  
8 claimed under sub. (2dj), in an enterprise development zone under s. 560.797 and for  
9 which significant capital investment was made and by then subtracting the  
10 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid  
11 under s. 49.147 (3m) (c) for those jobs.

12 **SECTION 1965.** 71.07 (2dx) (b) 5. of the statutes is amended to read:

13 71.07 (2dx) (b) 5. The amount determined by multiplying the amount  
14 determined under s. 560.785 (1) (c) by the number of full-time jobs retained, as  
15 provided in the rules under s. 560.785, excluding jobs for which a credit has been  
16 claimed under sub. (2dj), in a development zone and not filled by a member of a  
17 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or  
18 the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

19 **SECTION 1966.** 71.07 (3p) of the statutes is created to read:

20 71.07 (3p) DAIRY MANUFACTURING FACILITY INVESTMENT CREDIT. (a) *Definitions.*

21 In this subsection:

- 22 1. "Claimant" means a person who files a claim under this subsection.
- 23 2. "Dairy manufacturing" means processing milk into dairy products or  
24 processing dairy products for sale commercially.

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

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

7           b. Building additions.

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

9           d. Milk intake and storage equipment.

10          e. Processing and manufacturing equipment, including pipes, motors, pumps,  
11   valves, pasteurizers, homogenizers, vats, evaporators, dryers, concentrators, and  
12   churns.

13          f. Packaging and handling equipment, including sealing, bagging, boxing,  
14   labeling, conveying, and product movement equipment.

15          g. Warehouse equipment, including storage racks.

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

19          i. Computer software and hardware used for managing the claimant’s dairy  
20   manufacturing operation, including software and hardware related to logistics,  
21   inventory management, and production plant controls.

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

24           (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
25   taxable years beginning after December 31, 2006, and before January 1, 2015, a

1 claimant may claim as a credit against the taxes imposed under s. 71.02, up to the  
2 amount of the tax, an amount equal to 10 percent of the amount the claimant paid  
3 in the taxable year for dairy manufacturing modernization or expansion related to  
4 the claimant's dairy manufacturing operation.

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

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

10 3. Partnerships, limited liability companies, and tax-option corporations may  
11 not claim the credit under this subsection, but the eligibility for, and the amount of,  
12 the credit are based on their payment of expenses under par. (b), except that the  
13 aggregate amount of credits that the entity may compute shall not exceed \$200,000.

14 A partnership, limited liability company, or tax-option corporation shall compute  
15 the amount of credit that each of its partners, members, or shareholders may claim  
16 and shall provide that information to each of them. Partners, members of limited  
17 liability companies, and shareholders of tax-option corporations may claim the  
18 credit in proportion to their ownership interest.

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

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

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

1 71.07 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal  
2 Revenue Code, determined without regard to any dollar limitations.

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

4 71.07 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is  
5 attributable to compensation wages paid to individuals full-time employees for  
6 services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include  
7 the amount of compensation wages paid to any individuals full-time employees that  
8 exceeds \$100,000.

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

10 71.07 (3w) (b) 1. a. The ~~claimant's zone payroll in the taxable year, minus the~~  
11 ~~claimant's zone payroll~~ number of full-time employees whose annual wages are  
12 greater than \$30,000 and who the claimant employed in the enterprise zone in the  
13 taxable year, minus the number of full-time employees whose annual wages were  
14 greater than \$30,000 and who the claimant employed in the area that comprises the  
15 enterprise zone in the base year.

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

17 71.07 (3w) (b) 1. b. The ~~claimant's state payroll in the taxable year, minus the~~  
18 ~~claimant's state payroll~~ number of full-time employees whose annual wages are  
19 greater than \$30,000 and who the claimant employed in the state in the taxable year,  
20 minus the number of full-time employees whose annual wages were greater than  
21 \$30,000 and who the claimant employed in the state in the base year.

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

23 71.07 (3w) (b) 2. ~~Subtract the number of~~ Determine the claimant's average  
24 zone payroll by dividing total wages for full-time employees that whose annual  
25 wages are greater than \$30,000 and who the claimant employed in the area that

1 comprises the enterprise zone in the base taxable year from by the number of  
2 full-time employees that whose annual wages are greater than \$30,000 and who the  
3 claimant employed in the enterprise zone in the taxable year.

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

5 71.07 (3w) (b) 3. Multiply Subtract \$30,000 from the amount determined under  
6 subd. 2., but not an amount less than zero, by \$30,000.

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

8 71.07 (3w) (b) 4. Subtract Multiply the amount determined under subd. 3. from  
9 by the amount determined under subd. 1.

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

12 71.07 (3w) (bm) *Filing supplemental claims.* In addition to the credit under  
13 par. (b) and subject to the limitations provided in this subsection and s. 560.799, a  
14 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an  
15 amount equal to all of the following: 4. The the amount the claimant paid in the  
16 taxable year to upgrade or improve the job-related skills of any of the claimant's  
17 full-time employees, to train any of the claimant's full-time employees on the use  
18 of job-related new technologies, or to train provide job-related training to any  
19 full-time employee whose employment with the claimant represents the employee's  
20 first full-time job. This subdivision does not apply to employees who do not work in  
21 a an enterprise zone.

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

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

24 71.07 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the  
25 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall

1 include with their returns a copy of their certification for tax benefits, and a copy of  
2 the verification of their expenses, from the department of commerce.

3 **SECTION 1976s.** 71.07 (5) (a) 15. of the statutes is amended to read:

4 71.07 (5) (a) 15. The amount claimed as a deduction for medical care insurance  
5 under section 213 of the Internal Revenue Code that is exempt from taxation under  
6 s. 71.05 (6) (b) 17. to 20., 35., 36., 37., and 38., 39., 40., 41., and 42. and the amount  
7 claimed as a deduction for a long-term care insurance policy under section 213 (d)  
8 (1) (D) of the Internal Revenue Code, as defined in section 7702B (b) of the Internal  
9 Revenue Code that is exempt from taxation under s. 71.05 (6) (b) 26.

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

11 71.07 (5b) (c) 1. The Except as provided in s. 73.03 (63), the maximum amount  
12 of the credits that may be claimed under this subsection and ss. 71.28 (5b) and 71.47  
13 (5b) for all taxable years combined is ~~\$35,000,000~~ \$52,500,000.

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

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

16 71.07 (5b) (d) 2. The Wisconsin adjusted basis of any investment for which a  
17 credit is claimed under par. (b) shall be reduced by the amount of the credit that is  
18 offset against Wisconsin income taxes. The Wisconsin basis of a partner's interest  
19 in a partnership, a member's interest in a limited liability company, or stock in a  
20 tax-option corporation shall be adjusted to reflect adjustments made under this  
21 subdivision.

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

23 71.07 (5d) (c) 1. The Except as provided in s. 73.03 (63), the maximum amount  
24 of the credits that may be claimed under this subsection for all taxable years  
25 combined is ~~\$30,000,000~~ \$47,500,000.

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

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

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

6       71.07 (5d) (d) 4. The Wisconsin adjusted basis of any investment for which a  
7       credit is claimed under par. (b) shall be reduced by the amount of the credit that is  
8       offset against Wisconsin income taxes.

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

10       71.07 (5e) (b) *Filing claims.* Subject to the limitations provided in this  
11       subsection and subject to 2005 Wisconsin Act 479, section 17, beginning in the first  
12       taxable year following the taxable year in which the claimant claims an exemption  
13       a deduction under s. ~~77.54 (48)~~ 77.585 (9), a claimant may claim as a credit against  
14       the taxes imposed under ss. 71.02 and 71.08, up to the amount of those taxes, in each  
15       taxable year for 2 years, the amount certified by the department of commerce that  
16       resulted from the claimant claimed as an exemption claiming a deduction under s.  
17       ~~77.54 (48)~~ 77.585 (9).

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

19       71.07 (5e) (c) 1. No credit may be allowed under this subsection unless the  
20       claimant satisfies the requirements under s. ~~77.54 (48)~~ 77.585 (9).

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

22       71.07 (5e) (c) 3. The total amount of the credits and exemptions the sales and  
23       use tax resulting from the deductions claimed under s. 77.585 (9) that may be claimed  
24       by all claimants under this subsection and ss. 71.28 (5e), 71.47 (5e), and ~~77.54 (48)~~  
25       77.585 (9) is \$7,500,000, as determined by the department of commerce.



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

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

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

11          71.07 (5h) (c) 2. A claimant may claim the credit under par. (b) 2. for an amount  
12          expended to construct, rehabilitate, remodel, or repair real property, if the claimant  
13          began the physical work of construction, rehabilitation, remodeling, or repair, or any  
14          demolition or destruction in preparation for the physical work, after December 31,  
15          2007, ~~or if~~ and the completed project is placed in service after December 31, 2007.

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

17          71.07 (5h) (c) 3. A claimant may claim the credit under par. (b) 2. for an amount  
18          expended to acquire real property, if the property is not previously owned property  
19          and if the claimant acquires the property after December 31, 2007, ~~or if~~ and the  
20          completed project is placed in service after December 31, 2007.

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

22          71.07 (5i) ELECTRONIC MEDICAL RECORDS CREDIT. (a) *Definitions.* In this  
23          subsection, “claimant” means a person who files a claim under this subsection.

24          (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
25          taxable years beginning after December 31, 2008, a claimant may claim as a credit

1 against the taxes imposed under s. 71.02 or 71.08, up to the amount of those taxes,  
2 an amount equal to 50 percent of the amount the claimant paid in the taxable year  
3 for information technology hardware or software that is used to maintain medical  
4 records in electronic form, if the claimant is a health care provider, as defined in s.  
5 146.81 (1).

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

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

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

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

20 71.07 (5j) ETHANOL AND BIODIESEL FUEL PUMP CREDIT. (a) *Definitions.* In this  
21 subsection:

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

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

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

1           (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
2 taxable years beginning after December 31, 2007, and before January 1, 2018, a  
3 claimant may claim as a credit against the taxes imposed under s. 71.02 or 71.08, up  
4 to the amount of the taxes, an amount that is equal to 25 percent of the amount that  
5 the claimant paid in the taxable year to install or retrofit pumps located in this state  
6 that dispense motor vehicle fuel consisting of at least 85 percent ethanol or at least  
7 20 percent biodiesel fuel.

8           (c) *Limitations.* 1. The maximum amount of the credit that a claimant may  
9 claim under this subsection in a taxable year is an amount that is equal to \$5,000 for  
10 each service station for which the claimant has installed or retrofitted pumps as  
11 described under par. (b).

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

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

22           **SECTION 1990m.** 71.07 (5k) of the statutes is created to read:

23           **71.07 (5k) COMMUNITY REHABILITATION PROGRAM CREDIT.** (a) *Definitions.* In this  
24 subsection:

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

1           2. "Community rehabilitation program" means a nonprofit entity, county,  
2           municipality, or state or federal agency that directly provides, or facilitates the  
3           provision of, vocational rehabilitation services to individuals who have disabilities  
4           to maximize the employment opportunities, including career advancement, of such  
5           individuals.

6           3. "Vocational rehabilitation services" include education, training,  
7           employment, counseling, therapy, placement, and case management.

8           4. "Work" includes production, packaging, assembly, food service, custodial  
9           service, clerical service, and other commercial activities that improve employment  
10          opportunities for individuals who have disabilities.

11          (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
12          taxable years beginning after July 1, 2007, a claimant may claim as a credit against  
13          the tax imposed under s. 71.02, up to the amount of those taxes, an amount equal to  
14          5 percent of the amount the claimant paid in the taxable year to a community  
15          rehabilitation program to perform work for the claimant's business, pursuant to a  
16          contract.

17          (c) *Limitations.* 1. The maximum amount of the credit that any claimant may  
18          claim under this subsection in a taxable year is \$25,000 for each community  
19          rehabilitation program for which the claimant enters into a contract to have the  
20          community rehabilitation program perform work for the claimant's business.

21          2. No credit may be claimed under this subsection unless the claimant submits  
22          with the claimant's return a form, as prescribed by the department of revenue, that  
23          verifies that the claimant has entered into a contract with a community  
24          rehabilitation program and that the program has received payment from the  
25          claimant for work provided by the program, consistent with par. (b).

1           3. Partnerships, limited liability companies, and tax-option corporations may  
2       not claim the credit under this subsection, but the eligibility for, and the amount of,  
3       the credit are based on their payment of amounts under par. (b). A partnership,  
4       limited liability company, or tax-option corporation shall compute the amount of  
5       credit that each of its partners, members, or shareholders may claim and shall  
6       provide that information to each of them. Partners, members of limited liability  
7       companies, and shareholders of tax-option corporations may claim the credit in  
8       proportion to their ownership interests.

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

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

12           71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married  
13       couple filing jointly, trust, or estate under s. 71.02, not considering the credits under  
14       ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), (3e), (3e), (3m),  
15       (3n), (3s), (3t), (3w), (5b), (5d), (5e), (5f), (5f), (5i), (5j), (6), (6e), and (9e), 71.28 (1dd),  
16       (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and 71.47  
17       (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and  
18       subchs. VIII and IX and payments to other states under s. 71.07 (7), is less than the  
19       tax under this section, there is imposed on that natural person, married couple filing  
20       jointly, trust or estate, instead of the tax under s. 71.02, an alternative minimum tax  
21       computed as follows:

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

23           71.10 (4) (ep) Dairy manufacturing facility investment credit under s. 71.07  
24       (3p).

25           **SECTION 1992m.** 71.10 (4) (es) of the statutes is created to read:

1 71.10 (4) (es) Community rehabilitation program credit under s. 71.07 (5k).

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

3 71.10 (4) (gc) Ethanol and biodiesel fuel pump credit under s. 71.07 (5j).

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

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

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

7 71.10 (5) (g) *Tax return.* The secretary of revenue shall provide a place for the  
8 designations under this subsection on the individual income tax return and, on forms  
9 printed by the department of revenue, the secretary shall highlight that place on the  
10 return by a symbol chosen by the department of revenue that relates to endangered  
11 resources.

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

13 71.10 (5e) (g) *Tax return.* The secretary of revenue shall provide a place for the  
14 designations under this subsection on the individual income tax return, and, on  
15 forms printed by the department of revenue, the secretary shall highlight that place  
16 on the return by a symbol chosen by the department that relates to a football  
17 stadium, as defined in s. 229.821 (6).

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

19 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),  
20 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3n), (3p), (3s), (3t), (3w), ~~(5b)~~, (5e), (5f), (5g), and  
21 ~~(5h)~~, (5i), (5j), and (5k) and passed through to partners shall be added to the  
22 partnership's income.

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

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

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

1        71.22 (4) (n) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
2        (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
3        December 31, 1998, and before January 1, 2000, means the federal Internal  
4        Revenue Code as amended to December 31, 1998, excluding sections 103, 104, and  
5        110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
6        103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,  
7        and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding  
8        sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L.  
9        107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L.  
10       107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of P.L.  
11       108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
12       108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422,  
13       847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101,  
14       105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
15       P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and  
16       as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,  
17       P.L. 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2),  
18       821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.  
19       101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
20       excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
21       103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
22       103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
23       excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
24       104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
25       105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections

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



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

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

10 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
11 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after  
12 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue  
13 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.  
14 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66  
15 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as  
16 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.  
17 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,  
18 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of  
19 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
20 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
21 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308,  
22 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,  
23 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.  
24 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
25 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201

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

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

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

5 **SECTION 2002.** 71.22 (4) (p) of the statutes is amended to read:

6 71.22 (4) (p) 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, 2002, and before January 1, 2004, means the federal Internal Revenue  
9 Code as amended to December 31, 2002, 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, and  
13 section sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27,  
14 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
15 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
16 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
17 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
18 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L.  
19 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
20 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
21 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
22 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as  
23 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
24 100-203, P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821  
25 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L.

1 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
2 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
3 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
4 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
5 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
6 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
7 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
8 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
9 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section  
10 sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276,  
11 P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
12 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201  
13 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
14 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,  
15 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,  
16 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
17 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections  
18 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405  
19 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280.  
20 The Internal Revenue Code applies for Wisconsin purposes at the same time as for  
21 federal purposes. Amendments to the federal Internal Revenue Code enacted after  
22 December 31, 2002, do not apply to this paragraph with respect to taxable years  
23 beginning after December 31, 2002, and before January 1, 2004, except that changes  
24 to the Internal Revenue Code made by P.L. 108-27, excluding sections 106, 201, and  
25 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173,

1 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
2 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
3 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
4 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,  
5 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
6 109-135, 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, and changes that indirectly affect the provisions  
9 applicable to this subchapter 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, apply for Wisconsin purposes at the same time as for  
19 federal purposes.

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

21 71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
22 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
23 December 31, 2003, and before January 1, 2005, means the federal Internal Revenue  
24 Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.  
25 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,

1 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
2 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section  
3 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,  
4 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amendeded by P.L.  
5 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
6 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
7 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.  
8 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
9 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
10 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
11 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,  
12 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly  
13 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,  
14 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and  
15 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.  
16 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
17 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
18 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
19 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
20 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
21 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
22 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
23 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
24 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and  
25 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.

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



1 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
2 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,  
3 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
4 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
5 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
6 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
7 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

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

9 71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
10 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
11 December 31, 2004, and before January 1, 2006, means the federal Internal Revenue  
12 Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.  
13 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
14 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
15 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
16 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,  
17 and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and  
18 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,  
19 and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding  
20 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
21 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
22 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
23 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
24 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,  
25 excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the

1 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
2 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
3 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.  
4 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
5 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
6 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
7 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
8 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
9 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
10 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
11 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
12 107-116, P.L. 107-134, P.L. 107-147, excluding section sections 101 and 301 (a) of  
13 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
14 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
15 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
16 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
17 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
18 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
19 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
20 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
21 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
22 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
23 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding  
24 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for  
25 Wisconsin purposes at the same time as for federal purposes. Amendments to the