

"D"
cont.

1 **SECTION 1918i.** 69.22 (1) (b) of the statutes is amended to read:

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

6 **SECTION 1918j.** 69.22 (1) (b) of the statutes, as affected by 2007 Wisconsin Act
7 (this act), is amended to read:

8 69.22 (1) (b) Except as provided under par. (c), \$20 for issuing an uncertified
9 copy of a vital record issued under s. 69.21 (2) (a) or (b), \$7 or for verifying information
10 about the event submitted by a requester without issuance of a copy, \$7, and \$3 for
11 any additional copy of the same vital record issued at the same time. ✓

12 **SECTION 1918k.** 69.22 (1) (c) of the statutes is amended to read:

13 69.22 (1) (c) ~~Twelve~~ Twenty dollars for issuing an uncertified copy of a birth
14 certificate or a certified copy of a birth certificate, \$7 of which shall be forwarded to
15 the secretary of administration as provided in sub. (1m) and credited to the
16 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional
17 certified or uncertified copy of the same birth certificate issued at the same time.

18 **SECTION 1918L.** 69.22 (1) (c) of the statutes, as affected by 2007 Wisconsin Act
19 (this act), is amended to read:

20 69.22 (1) (c) ~~Twenty~~ Twelve dollars for issuing an uncertified copy of a birth
21 certificate or a certified copy of a birth certificate, \$7 of which shall be forwarded to
22 the secretary of administration as provided in sub. (1m) and credited to the
23 appropriations under s. 20.433 (1) (g) and (h); and \$3 for issuing any additional
24 certified or uncertified copy of the same birth certificate issued at the same time. ✓

25 **SECTION 1918m.** 69.22 (1) (d) of the statutes is amended to read:

SECTION 1918m

1 69.22 (1) (d) In addition to other fees under this subchapter, ~~\$10~~ \$20 for
2 expedited service in issuing a vital record.

3 **SECTION 1918n.** 69.22 (1) (d) of the statutes, as affected by 2007 Wisconsin Act
4 (this act), is amended to read:

5 69.22 (1) (d) In addition to other fees under this subchapter, ~~\$20~~ \$10 for
6 expedited service in issuing a vital record.

7 **SECTION 1918p.** 69.22 (1m) of the statutes is amended to read:

8 69.22 (1m) ~~The~~ Except as provided in sub. (1p), the state registrar and any local
9 registrar acting under this subchapter shall, for each copy of a birth certificate for
10 which a fee under sub. (1) (c) is charged that is issued during a calendar quarter,
11 forward to the secretary of administration for deposit in the appropriations under s.
12 20.433 (1) (g) and (h) the amounts specified in sub. (1) (c) by the 15th day of the first
13 month following the end of the calendar quarter. ✓

14 **SECTION 1918q.** 69.22 (1m) of the statutes, as affected by 2007 Wisconsin Act
15 (this act), is amended to read:

16 69.22 (1m) ~~Except as provided in sub. (1p), the~~ The state registrar and any local
17 registrar acting under this subchapter shall, for each copy of a birth certificate for
18 which a fee under sub. (1) (c) is charged that is issued during a calendar quarter,
19 forward to the secretary of administration for deposit in the appropriations under s.
20 20.433 (1) (g) and (h) the amounts specified in sub. (1) (c) by the 15th day of the first
21 month following the end of the calendar quarter.

22 **SECTION 1918r.** 69.22 (1p) of the statutes is created to read:

23 69.22 (1p) The state registrar and any local registrar acting under this
24 subchapter shall forward to the secretary of administration for deposit in the
25 appropriation account under s. 20.435 (1) (gm) all of the following:

1 (a) For any certified copy of a vital record that is issued before July 1, 2010, for
2 which a fee of \$20 under sub. (1) (a) is charged, \$13.

3 (b) For any uncertified copy of a vital record that is issued before July 1, 2010,
4 for which a fee of \$20 under sub. (1) (b) is charged, \$13.

5 (c) For any copy of a birth certificate that is issued before July 1, 2010, for which
6 a fee of \$20 under sub. (1) (c) is charged, \$8.

7 (d) For expedited service in issuing a vital record before July 1, 2010, \$10. ✓

8 **SECTION 1918s.** 69.22 (1p) of the statutes, as created by 2007 Wisconsin Act
9 (this act), is repealed. ✓

10 **SECTION 1930.** 69.30 (1) (am) ✓ of the statutes is renumbered 69.30 (1) (bd) and
11 amended to read:

12 69.30 (1) (bd) "Family Long-term care district" has the meaning given in s.
13 46.2805 (5) (7r).

14 **SECTION 1931.** 69.30 (2) of the statutes is amended to read:

15 69.30 (2) A financial institution, state agency, county department, Wisconsin
16 works agency, service office or family long-term care district or an employee of a
17 financial institution, state agency, county department, Wisconsin works agency,
18 service office or family long-term care district is not subject to s. 69.24 (1) (a) for
19 copying a certified copy of a vital record for use by the financial institution, state
20 agency, county department, Wisconsin works agency, service office or family
21 long-term care district, including use under s. 45.04 (5), if the copy is marked "FOR
22 ADMINISTRATIVE USE".

23 **SECTION 1932.** 70.11 (2) ✓ of the statutes is amended to read:

24 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.
25 Property owned by any county, city, village, town, school district, technical college

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

14 **SECTION 1934f.** 70.11 (44) ✓ of the statutes is created to read:

15 70.11 (44) OLYMPIC ICE TRAINING CENTER. Beginning with the first assessment
16 year in which the property would not otherwise be exempt from taxation under sub.
17 (1), property owned by a nonprofit corporation that operates an Olympic Ice Training
18 Center on land purchased from the state, if the property is located or primarily used
19 at the center. Property that is exempt under this subsection includes property leased
20 to a nonprofit entity, regardless of the use of the leasehold income, and up to 6,000
21 square feet of property leased to a for-profit entity, regardless of the use of the
22 leasehold income.

23 **SECTION 1935.** 70.111 (23) of the statutes is amended to read:

24 70.111 (23) VENDING MACHINES. All machines that automatically dispense soda
25 water beverages, as defined in s. 97.29 (1) (i), and items included as a food or beverage

1 ~~under s. 77.54 (20) (a) and (b) food and food ingredient, as defined in s. 77.51 (3t),~~
2 upon the deposit in the machines of specified coins or currency, or insertion of a credit
3 card, in payment for the ~~soda water beverages, food or beverages~~ food and food
4 ingredient, as defined in s. 77.51 (3t).

5 **SECTION 1936.** 71.01 (6) (L) of the statutes is repealed.

6 **SECTION 1937.** 71.01 (6) (m) of the statutes is repealed.

7 **SECTION 1938.** 71.01 (6) (n) of the statutes is amended to read:

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

1 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
2 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
3 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
4 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
5 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
6 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16,
7 excluding section 431 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections
8 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121,
9 excluding section 109 of P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308,
10 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201,
11 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
12 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
13 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections
14 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for Wisconsin
15 purposes at the same time as for federal purposes. Amendments to the federal
16 Internal Revenue Code enacted after December 31, 1998, do not apply to this
17 paragraph with respect to taxable years beginning after December 31, 1998, and
18 before January 1, 2000, except that changes to the Internal Revenue Code made by
19 P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and
20 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,
21 P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181,
22 P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
23 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
24 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
25 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it

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

14 **SECTION 1939.** 71.01 (6) (o) of the statutes is amended to read:

15 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
16 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear
17 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
18 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
19 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
20 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
21 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
22 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
23 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
24 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,
25 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,

1 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
2 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding
3 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
4 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
5 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
6 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
7 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280
8 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
9 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
10 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
11 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
12 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.
13 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
14 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
15 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
16 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
17 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
18 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
19 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
20 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-218,
21 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and
22 P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
23 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
24 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
25 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402

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

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

8 **SECTION 1940.** 71.01 (6) (p) of the statutes is amended to read:

9 71.01 (6) (p) For taxable years that begin after December 31, 2002, and before
10 January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear
11 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
12 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,
13 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
14 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
15 104-188, 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, and ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as
17 amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
18 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
19 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
20 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
21 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,
22 P.L. 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. 109-135, excluding sections
24 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
25 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,

1 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
2 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
3 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
4 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
5 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.
6 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
7 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
8 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
9 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
10 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
11 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,
12 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,
13 and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L.
14 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L.
15 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L.
16 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
17 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding sections 1305,
18 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,
19 P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a),
20 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding
21 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for
22 Wisconsin purposes at the same time as for federal purposes. Amendments to the
23 federal Internal Revenue Code enacted after December 31, 2002, do not apply to this
24 paragraph with respect to taxable years beginning after December 31, 2002, and
25 before January 1, 2004, except that changes to the Internal Revenue Code made by

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

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

22 71.01 (6) (q) For taxable years that begin after December 31, 2003, and before
23 January 1, 2005, for natural persons and fiduciaries, except fiduciaries of nuclear
24 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
25 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,

1 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
2 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
3 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
4 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
5 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,
6 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
7 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
8 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
9 and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
10 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
11 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
12 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
13 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
14 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
15 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
16 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
17 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
18 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
19 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
20 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
21 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
22 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
23 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
24 107-134, P.L. 107-147, excluding section sections 101 and 301 (a) of P.L. 107-147,
25 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding

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

1 101, 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 1942.** 71.01 (6) (r) of the statutes is amended to read:

9 71.01 (6) (r) For taxable years that begin after December 31, 2004, and before
10 January 1, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear
11 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
12 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,
13 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
14 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
15 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
16 P.L. 106-573, section 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L.
17 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,
18 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211,
19 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L.
20 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
21 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
22 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
23 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
24 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
25 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as

1 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
2 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
3 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
4 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
5 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.
6 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
7 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
8 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
9 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
10 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
11 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,
12 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,
13 and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
14 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
15 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
16 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,
17 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
18 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
19 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
20 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
21 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
22 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280. The
23 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
24 purposes. Amendments to the federal Internal Revenue Code enacted after
25 December 31, 2004, do not apply to this paragraph with respect to taxable years

1 beginning after December 31, 2004, and before January 1, 2006, except that changes
2 to the Internal Revenue Code made by P.L. 109-7, P.L. 109-58, excluding sections
3 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
4 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
5 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
6 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
7 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
8 sections 811 and 844 of P.L. 109-280, and changes that indirectly affect the
9 provisions applicable to this subchapter made by P.L. 109-7, P.L. 109-58, excluding
10 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
11 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
12 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
13 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
14 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
15 excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin purposes at the
16 same time as for federal purposes.

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

18 71.01 (6) (s) For taxable years that begin after December 31, 2005, and before
19 January 1, 2007, for natural persons and fiduciaries, except fiduciaries of nuclear
20 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
21 Internal Revenue Code as amended to December 31, 2005, excluding sections 103,
22 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
23 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
24 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
25 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,

1 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
2 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
3 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
4 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
5 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates
6 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as
7 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
8 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
9 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
10 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
11 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
12 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
13 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
14 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
15 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
16 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
17 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
18 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
19 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
20 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
21 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
22 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
23 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
24 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
25 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,

1 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
2 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
3 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
4 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
5 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
6 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
7 applies for Wisconsin purposes at the same time as for federal purposes.
8 Amendments to the federal Internal Revenue Code enacted after December 31, 2005,
9 do not apply to this paragraph with respect to taxable years beginning after
10 December 31, 2005, and before January 1, 2007, except that changes to the Internal
11 Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
12 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
13 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this
14 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513
15 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of
16 P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

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

18 71.01 (6) (t) For taxable years that begin after December 31, 2006, for natural
19 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
20 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
21 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.
22 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
23 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
24 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
25 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and

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

1 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
2 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
3 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
4 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
5 excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies
6 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
7 federal Internal Revenue Code enacted after December 31, 2006, do not apply to this
8 paragraph with respect to taxable years beginning after December 31, 2006.

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

10 71.01 (7r) (c) Notwithstanding sub. (6), section 101 of P.L. 109-222, related to
11 extending the increased expense deduction under section 179 of the Internal
12 Revenue Code, applies to property used in farming that is acquired and placed in
13 service in taxable years beginning on or after January 1, 2008, and used by a person
14 who is actively engaged in farming. For purposes of this paragraph, "actively
15 engaged in farming" has the meaning given in 7 CFR 1400.201, and "farming" has
16 the meaning given in section 464 (e) (1) of the Internal Revenue Code.

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

18 71.02 (1) For the purpose of raising revenue for the state and the counties,
19 cities, villages and towns, there shall be assessed, levied, collected and paid a tax on
20 all net incomes of individuals and fiduciaries, except fiduciaries of nuclear
21 decommissioning trust or reserve funds subject to the tax under s. 71.23 (2), by every
22 natural person residing within the state or by his or her personal representative in
23 case of death, and trusts resident within the state; by every nonresident natural
24 person and trust of this state, upon such income as is derived from property located
25 or business transacted within the state including, but not limited by enumeration,

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

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

18 71.04 (1) (a) All income or loss of resident individuals and resident estates and
19 trusts shall follow the residence of the individual, estate or trust. Income or loss of
20 nonresident individuals and nonresident estates and trusts from business, not
21 requiring apportionment under sub. (4), (10) or (11), shall follow the situs of the
22 business from which derived, except that all income that is realized from the sale of
23 or purchase and subsequent sale or redemption of lottery prizes if the winning tickets
24 were originally bought in this state shall be allocated to this state. All items of
25 income, loss and deductions of nonresident individuals and nonresident estates and

1 trusts derived from a tax-option corporation not requiring apportionment under
2 sub. (9) shall follow the situs of the business of the corporation from which derived,
3 except that all income that is realized from the sale of or purchase and subsequent
4 sale or redemption of lottery prizes if the winning tickets were originally bought in
5 this state shall be allocated to this state. Income or loss of nonresident individuals
6 and nonresident estates and trusts derived from rentals and royalties from real
7 estate or tangible personal property, or from the operation of any farm, mine or
8 quarry, or from the sale of real property or tangible personal property shall follow the
9 situs of the property from which derived. Income from personal services of
10 nonresident individuals, including income from professions, shall follow the situs of
11 the services. A nonresident limited partner's distributive share of partnership
12 income shall follow the situs of the business, except that all income that is realized
13 from the sale of or purchase and subsequent sale or redemption of lottery prizes if
14 the winning tickets were originally bought in this state shall be allocated to this
15 state. A nonresident limited liability company member's distributive share of
16 limited liability company income shall follow the situs of the business, except that
17 all income that is realized from the sale of or purchase and subsequent sale or
18 redemption of lottery prizes if the winning tickets were originally bought in this state
19 shall be allocated to this state. Income of nonresident individuals, estates and trusts
20 from the state lottery under ch. 565 is taxable by this state. Income of nonresident
21 individuals, estates and trusts from any multijurisdictional lottery under ch. 565 is
22 taxable by this state, but only if the winning lottery ticket or lottery share was
23 purchased from a retailer, as defined in s. 565.01 (6), located in this state or from the
24 department. Income of nonresident individuals, nonresident trusts and nonresident
25 estates from pari-mutuel winnings or purses under ch. 562 is taxable by this state.

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

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

14 71.05 (1) (ae) *Pension, individual retirement income.* Except for a payment
15 that is exempt under par. (a), (am), or (an), or that is exempt as a railroad retirement
16 benefit, for taxable years beginning after December 31, 2008, up to \$5,000 of
17 payments or distributions received each year by an individual from a qualified
18 retirement plan under the Internal Revenue Code or from an individual retirement
19 account established under 26 USC 408, if all of the following conditions apply:

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

22 2. If the individual is single or files as head of household, his or her federal
23 adjusted gross income in the year to which the exemption claim relates is less than
24 \$15,000.

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

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

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

7 71.05 (1) (am) *Military retirement systems.* All retirement payments received
8 from the U.S. military employee retirement system, to the extent that such payments
9 are not exempt under par. (a) or (ae).

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

11 71.05 (1) (an) *Uniformed services retirement benefits.* All retirement payments
12 received from the U.S. government that relate to service with the coast guard, the
13 commissioned corps of the national oceanic and atmospheric administration, or the
14 commissioned corps of the public health service, to the extent that such payments are
15 not exempt under par. (a), (ae), or (am).

16 **SECTION 1947m.** 71.05 (1) (c) 8. of the statutes is created to read:

17 71.05 (1) (c) 8. The Wisconsin Health and Educational Facilities Authority
18 under s. 231.03 (6), on or after the effective date of this subdivision [revisor inserts
19 date], if the proceeds from the bonds or notes that are issued are used by a health
20 facility, as defined in s. 231.01 (5), to fund the acquisition of information technology
21 hardware or software. ✓

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

23 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
24 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3h), (3n), (3p), (3s), (3t), (3w), ~~(5b)~~,
25 ~~(5d)~~, and (5e), (5f), and (5h), (5i), (5j), and (5k) and not passed through by a

1 partnership, limited liability company, or tax-option corporation that has added that
2 amount to the partnership's, company's, or tax-option corporation's income under s.
3 71.21 (4) or 71.34 (1) (g).

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

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

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

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

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

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

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

2 71.05 (6) (b) 4. Disability payments other than disability payments that are
3 paid from a retirement plan, the payments from which are exempt under sub. (1) (ae),
4 (am), and (an), if the individual either is single or is married and files a joint return,
5 to the extent those payments are excludable under section 105 (d) of the ~~internal~~
6 ~~revenue code~~ Internal Revenue Code as it existed immediately prior to its repeal in
7 1983 by section 122 (b) of P.L. 98-21, except that if an individual is divorced during
8 the taxable year that individual may subtract an amount only if that person is
9 disabled and the amount that may be subtracted then is \$100 for each week that
10 payments are received or the amount of disability pay reported as income, whichever
11 is less. If the exclusion under this subdivision is claimed on a joint return and only
12 one of the spouses is disabled, the maximum exclusion is \$100 for each week that
13 payments are received or the amount of disability pay reported as income, whichever
14 is less.

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

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

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

24 71.05 (6) (b) 28. a. ~~An~~ Subject to subd. 28. am., an [✓] amount equal to one of the
25 following per student for each year to which the claim relates: for taxable years

1 beginning before January 1, 2009, not more than twice the average amount charged
2 by the board of regents of the University of Wisconsin System at 4-year institutions
3 for resident undergraduate academic fees for the most recent fall semester, as
4 determined by the board of regents by September 1 of that semester, ~~per student for~~
5 ~~each year to which the claim relates; for taxable years beginning after December 31,~~
6 2008, and subject to subd. 28. am., \$6,000.

7 **SECTION 1953c.** 71.05 (6) (b) 28. am. of the statutes is created to read:

8 71.05 (6) (b) 28. am. Notwithstanding subd. 28. a., for taxable years beginning
9 after December 31, 2008, the department of revenue and the Board of Regents of the
10 University of Wisconsin System shall continue making the calculation described
11 under subd. 28. a. Notwithstanding subd. 28. a., once this calculation exceeds
12 \$6,000, the deduction for tuition expenses and mandatory student fees, as described
13 in subd. 28. (intro.), shall be based on an amount equal to not more than twice the
14 average amount charged by the Board of Regents of the University of Wisconsin
15 System at 4-year institutions for resident undergraduate academic fees for the most
16 recent fall semester, as determined by the Board of Regents by September 1 of that
17 semester, per student for each year to which the claim relates, and the deduction that
18 may be claimed under this subd. 28. am. first applies to taxable years beginning on
19 the January 1 after the calculation of the Board of Regents, that must occur by
20 September 1, exceeds \$6,000.

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

22 71.05 (6) (b) 28. b. From the amount calculated under subd. 28. a. or am., if the
23 claimant is single or married and filing as head of household and his or her federal
24 adjusted gross income is more than \$50,000 but not more than \$60,000, subtract the
25 product of the amount calculated under subd. 28. a. or am. and the value of a fraction,

1 the denominator of which is \$10,000 and the numerator of which is the difference
2 between the claimant's federal adjusted gross income and \$50,000.✓

3 **SECTION 1953e.** 71.05 (6) (b) 28. c. of the statutes is amended to read:

4 71.05 (6) (b) 28. c. From the amount calculated under subd. 28. a. or am., if the
5 claimant is married and filing jointly and the claimant's and his or her spouse's
6 federal adjusted gross income is more than \$80,000 but not more than \$100,000,
7 subtract the product of the amount calculated under subd. 28. a. or am. and the value
8 of a fraction, the denominator of which is \$20,000 and the numerator of which is the
9 difference between the claimant's and his or her spouse's federal adjusted gross
10 income and \$80,000.✓

11 **SECTION 1953f.** 71.05 (6) (b) 28. d. of the statutes is amended to read:

12 71.05 (6) (b) 28. d. From the amount calculated under subd. 28. a. or am., if the
13 claimant is married and filing separately and the claimant's federal adjusted gross
14 income is more than \$40,000 but not more than \$50,000, subtract the product of the
15 amount calculated under subd. 28. a. or am. and the value of a fraction, the
16 denominator of which is \$10,000 and the numerator of which is the difference
17 between the claimant's federal adjusted gross income and \$40,000.✓

18 **SECTION 1953g.** 71.05 (6) (b) 28. e. of the statutes is amended to read:

19 71.05 (6) (b) 28. e. For an individual who is a nonresident or part-year resident
20 of this state, multiply the amount calculated under subd. 28. a., am., b., c. or d. by
21 a fraction the numerator of which is the individual's wages, salary, tips, unearned
22 income and net earnings from a trade or business that are taxable by this state and
23 the denominator of which is the individual's total wages, salary, tips, unearned
24 income and net earnings from a trade or business. In this subd. 28. e., for married
25 persons filing separately "wages, salary, tips, unearned income and net earnings

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

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

7 71.05 (6) (b) 28. f. Reduce the amount calculated under subd. 28. a., am., b., c.,
8 d. or e. to the individual’s aggregate wages, salary, tips, unearned income and net
9 earnings from a trade or business that are taxable by this state. ✓

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

11 71.05 (6) (b) 28. h. No modification may be claimed under this subdivision for
12 an amount paid for tuition expenses and mandatory student fees, as described under
13 this subdivision, if the source of the payment is an amount withdrawn from a college
14 savings account, as described in s. 14.64 or from a college tuition and expenses
15 program, as described in s. 14.63, and if the claimant owner of the account has
16 claimed a deduction under subd. 32. or 33. that relates to such an amount.

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

18 71.05 (6) (b) 39. For taxable years beginning after December 31, 2007, and
19 before January 1, 2009, an amount paid by an individual who is the employee of
20 another person, if the individual’s employer pays a portion of the cost of the
21 individual’s medical care insurance, for medical care insurance for the individual, his
22 or her spouse, and the individual’s dependents, calculated as follows:

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

24 In this subdivision, “medical care insurance” means a medical care insurance policy
25 that covers the individual, his or her spouse, and the individual’s dependents and

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

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

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

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

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

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

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

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

18 c. For an individual who is a nonresident or part-year resident of this state,
19 multiply the amount calculated under subd. 40. a. or b., by a fraction the numerator
20 of which is the individual's wages, salary, tips, unearned income, and net earnings
21 from a trade or business that are taxable by this state and the denominator of which
22 is the individual's total wages, salary, tips, unearned income, and net earnings from
23 a trade or business. In this subd. 40. c., for married persons filing separately "wages,
24 salary, tips, unearned income, and net earnings from a trade or business" means the
25 separate wages, salary, tips, unearned income, and net earnings from a trade or

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

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

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

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

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

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

1 c. For an individual who is a nonresident or part-year resident of this state,
2 multiply the amount calculated under subd. 41. a. or b., by a fraction the numerator
3 of which is the individual's wages, salary, tips, unearned income, and net earnings
4 from a trade or business that are taxable by this state and the denominator of which
5 is the individual's total wages, salary, tips, unearned income, and net earnings from
6 a trade or business. In this subd. 41. c., for married persons filing separately "wages,
7 salary, tips, unearned income, and net earnings from a trade or business" means the
8 separate wages, salary, tips, unearned income, and net earnings from a trade or
9 business of each spouse, and for married persons filing jointly "wages, salary, tips,
10 unearned income, and net earnings from a trade or business" means the total wages,
11 salary, tips, unearned income, and net earnings from a trade or business of both
12 spouses.

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

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

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

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

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

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

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

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

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

1 71.05 (6) (b) 43. Subject to subd. 43. e. and f., one of the following allowable
2 amounts, specified in subd. 43. a. to d., of employment-related expenses claimed by
3 the claimant under section 21 of the Internal Revenue Code in the taxable year to
4 which that claim relates:

5 a. For taxable years beginning after December 31, 2008,[✓] and before January
6 1, 2010,[✓] up to \$750 if the claimant has one qualified individual and up to \$1,500 if
7 the claimant has more than one qualified individual.

8 b. For taxable years beginning after December 31, 2009,[✓] and before January
9 1, 2011,[✓] up to \$1,500 if the claimant has one qualified individual and up to \$3,000
10 if the claimant has more than one qualified individual.

11 c. For taxable years beginning after December 31, 2010,[✓] and before January
12 1, 2012,[✓] up to \$2,250 if the claimant has one qualified individual and up to \$4,500
13 if the claimant has more than one qualified individual.

14 d. For taxable years beginning after December 31, 2011,[✓] up to \$3,000 if the
15 claimant has one qualified individual and up to \$6,000 if the claimant has more than
16 one qualified individual.

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

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

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

6 **SECTION 1959c.** 71.05 (6) (b) 44. of the statutes is created to read:

7 71.05 (6) (b) 44. For taxable years beginning after December 31, 2006, the
8 amount of any incentive payment received by an individual under s. 23.33 (5r) in the
9 taxable year to which the claim relates. ✓

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

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

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

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

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

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

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

13 71.07 (2dx) (b) 4. The amount determined by multiplying the amount
14 determined under s. 560.785 (1) (bm) 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 an enterprise development zone under s. 560.797 and for
17 which significant capital investment was made and by then subtracting the
18 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
19 under s. 49.147 (3m) (c) for those jobs.

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

21 71.07 (2dx) (b) 5. The amount determined by multiplying the amount
22 determined under s. 560.785 (1) (c) by the number of full-time jobs retained, as
23 provided in the rules under s. 560.785, excluding jobs for which a credit has been
24 claimed under sub. (2dj), in a development zone and not filled by a member of a

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

3 **SECTION 1965h.** 71.07 (3h) of the statutes is created to read:

4 71.07 (3h) BIODIESEL FUEL PRODUCTION CREDIT. (a) *Definitions.* In this
5 subsection:

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

7 2. "Claimant" means a person who is engaged in the business of producing
8 biodiesel fuel in this state and who files a claim under this subsection. ✓

9 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
10 taxable years beginning after December 31, 2009, and before January 1, 2013, for a
11 claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the
12 taxable year, a claimant may claim as a credit against the tax imposed under s. 71.02,
13 up to the amount of the tax, an amount that is equal to the number of gallons of
14 biodiesel fuel produced by the claimant in this state in the taxable year multiplied
15 by 10 cents. ✓

16 (c) *Limitations.* 1. The maximum amount of the credit that a claimant may
17 claim under this subsection in a taxable year is \$1,000,000. ✓

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

SECTION 1965h

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

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

4 **71.07 (3p) DAIRY MANUFACTURING FACILITY INVESTMENT CREDIT.** (a) *Definitions*.

5 In this subsection:

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

7 2. "Dairy manufacturing" means processing milk into dairy products or
8 processing dairy products for sale commercially.

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

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

15 b. Building additions.

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

17 d. Milk intake and storage equipment.

18 e. Processing and manufacturing equipment, including pipes, motors, pumps,
19 valves, pasteurizers, homogenizers, vats, evaporators, dryers, concentrators, and
20 churns.

21 f. Packaging and handling equipment, including sealing, bagging, boxing,
22 labeling, conveying, and product movement equipment.

23 g. Warehouse equipment, including storage racks.

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

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

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

9 (b) *Filing claims.* Subject to the limitations provided in this subsection and s.
10 560.207, for taxable years beginning after December 31, 2006, and before January
11 1, 2015, a claimant may claim as a credit against the taxes imposed under s. 71.02
12 or 71.08, up to the amount of the tax, an amount equal to 10 percent of the amount
13 the claimant paid in the taxable year for dairy manufacturing modernization or
14 expansion related to the claimant's dairy manufacturing operation.

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

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

20 2m. a. The maximum amount of the credits that may be claimed under this
21 subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2007-08 is \$600,000, as
22 allocated under s. 560.207.

23 b. The maximum amount of the credits that may be claimed under this
24 subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2008-09, and in each fiscal
25 year thereafter, is \$700,000, as allocated under s. 560.207. ✓

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 expenses under par. (b), except that the
4 aggregate amount of credits that the entity may compute shall not exceed \$200,000.
5 A partnership, limited liability company, or tax-option corporation shall compute
6 the amount of credit that each of its partners, members, or shareholders may claim
7 and shall provide that information to each of them. Partners, members of limited
8 liability companies, and shareholders of tax-option corporations may claim the
9 credit in proportion to their ownership interest.

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

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

16 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
17 due under s. 71.02 or 71.08 or no tax is due under s. 71.02 or 71.08, the amount of the
18 claim not used to offset the tax due shall be certified by the department of revenue
19 to the department of administration for payment by check, share draft, or other draft
20 drawn from the appropriation account under s. 20.835 (2) (bn).

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

22 71.07 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal
23 Revenue Code, determined without regard to any dollar limitations.

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

1 71.07 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is
2 attributable to ~~compensation wages~~ paid to individuals full-time employees for
3 services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include
4 the amount of ~~compensation wages~~ paid to any individuals full-time employees that
5 exceeds \$100,000.

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

7 71.07 (3w) (b) 1. a. The ~~claimant's zone payroll in the taxable year, minus the~~
8 ~~claimant's zone payroll~~ number of full-time employees whose annual wages are
9 greater than \$30,000 and who the claimant employed in the enterprise zone in the
10 taxable year, minus the number of full-time employees whose annual wages were
11 greater than \$30,000 and who the claimant employed in the area that comprises the
12 enterprise zone in the base year.

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

14 71.07 (3w) (b) 1. b. The ~~claimant's state payroll in the taxable year, minus the~~
15 ~~claimant's state payroll~~ number of full-time employees whose annual wages are
16 greater than \$30,000 and who the claimant employed in the state in the taxable year,
17 minus the number of full-time employees whose annual wages were greater than
18 \$30,000 and who the claimant employed in the state in the base year.

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

20 71.07 (3w) (b) 2. ~~Subtract the number of~~ Determine the claimant's average
21 zone payroll by dividing total wages for full-time employees that whose annual
22 wages are greater than \$30,000 and who the claimant employed in the area that
23 ~~comprises the enterprise zone in the base~~ taxable year ~~from~~ by the number of
24 full-time employees ~~that~~ whose annual wages are greater than \$30,000 and who the
25 claimant employed in the enterprise zone in the taxable year.