



1 **SECTION 1901m.** 66.0615 (1m) (e) 3. of the statutes is created to read:

2 66.0615 (1m) (e) 3. A district adopting a resolution to impose the taxes under
3 subd. 1. or 2. shall deliver a certified copy of the resolution to the secretary of revenue
4 at least 120 days before its effective date.

5 **SECTION 1902.** 66.0615 (1m) (f) 2. of the statutes is amended to read:

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

11 **SECTION 1904.** 66.1017 (1) (a) of the statutes is amended to read:

12 66.1017 (1) (a) "Family day care home" means a dwelling licensed as a day care
13 center by the department of health and family services children and families under
14 s. 48.65 where care is provided for not more than 8 children.

15 **SECTION 1915.** 69.14 (1) (cm) of the statutes is amended to read:

16 69.14 (1) (cm) *Information concerning paternity.* For a birth which occurs en
17 route to or at a hospital, the filing party shall give the mother a copy of the pamphlet
18 under s. 69.03 (14). If the child's parents are not married at the time of the child's
19 birth, the filing party shall give the mother a copy of the form prescribed by the state
20 registrar under s. 69.15 (3) (b) 3. The filing party shall ensure that trained,
21 designated hospital staff provide to the child's available parents oral information or
22 an audio or video presentation and written information about the form and the
23 significance and benefits of, and alternatives to, establishing paternity, before the
24 parents sign the form. The filing party shall also provide an opportunity to complete
25 the form and have the form notarized in the hospital. If the mother provides a

1 completed form to the filing party while she is a patient in the hospital and within
2 5 days after the birth, the filing party shall send the form directly to the state
3 registrar. The department of ~~workforce development~~ children and families shall pay
4 the filing party a financial incentive for correctly filing a form within 60 days after
5 the child's birth.

6 **SECTION 1917.** 69.15 (3) (b) 3. of the statutes is amended to read:

7 69.15 (3) (b) 3. Except as provided under par. (c), if the state registrar receives
8 a statement acknowledging paternity on a form prescribed by the state registrar and
9 signed by both parents, and by a parent or legal guardian of any parent who is under
10 the age of 18 years, along with the fee under s. 69.22, the state registrar shall insert
11 the name of the father under subd. 1. The state registrar shall mark the certificate
12 to show that the form is on file. The form shall be available to the department of
13 ~~workforce development~~ children and families or a county child support agency under
14 s. 59.53 (5) pursuant to the program responsibilities under s. 49.22 or to any other
15 person with a direct and tangible interest in the record. The state registrar shall
16 include on the form for the acknowledgment the information in s. 767.805 and the
17 items in s. 767.813 (5g).

18 **SECTION 1918.** 69.20 (3) (f) of the statutes is amended to read:

19 69.20 (3) (f) The state or a local registrar may disclose a social security number
20 on a vital record to the department of ~~workforce development~~ children and families
21 or a county child support agency under s. 59.53 (5) in response to a request under s.
22 49.22 (2m).

23 **SECTION 1918g.** 69.22 (1) (a) of the statutes is amended to read:

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

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

6 69.22 (1) (a) Except as provided under par. (c), ~~\$20~~ \$7 for issuing one certified
7 copy of a vital record and \$3 for any additional certified copy of the same vital record
8 issued at the same time.

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

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

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

16 69.22 (1) (b) Except as provided under par. (c), ~~\$20~~ for issuing an uncertified
17 copy of a vital record issued under s. 69.21 (2) (a) or (b), ~~\$7~~ or for verifying information
18 about the event submitted by a requester without issuance of a copy, \$7, and \$3 for
19 any additional copy of the same vital record issued at the same time.

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

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

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

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

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

9 69.22 (1) (d) In addition to other fees under this subchapter, ~~\$10~~ \$20 for
10 expedited service in issuing a vital record.

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

13 69.22 (1) (d) In addition to other fees under this subchapter, ~~\$20~~ \$10 for
14 expedited service in issuing a vital record.

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

16 69.22 (1m) ~~The~~ Except as provided in sub. (1p), 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 1918q.** 69.22 (1m) of the statutes, as affected by 2007 Wisconsin Act
23 ... (this act), is amended to read:

24 69.22 (1m) ~~Except as provided in sub. (1p), the~~ The state registrar and any local
25 registrar acting under this subchapter shall, for each copy of a birth certificate for

1 which a fee under sub. (1) (c) is charged that is issued during a calendar quarter,
2 forward to the secretary of administration for deposit in the appropriations under s.
3 20.433 (1) (g) and (h) the amounts specified in sub. (1) (c) by the 15th day of the first
4 month following the end of the calendar quarter.

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

6 69.22 (1p) The state registrar and any local registrar acting under this
7 subchapter shall forward to the secretary of administration for deposit in the
8 appropriation account under s. 20.435 (1) (gm) all of the following:

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

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

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

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

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

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

20 69.30 (1) (bd) "Family Long-term care district" has the meaning given in s.
21 46.2805 (5) (7r).

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

23 69.30 (2) A financial institution, state agency, county department, Wisconsin
24 works agency, service office or family long-term care district or an employee of a
25 financial institution, state agency, county department, Wisconsin works agency,

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

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

7 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.
8 Property owned by any county, city, village, town, school district, technical college
9 district, public inland lake protection and rehabilitation district, metropolitan
10 sewerage district, municipal water district created under s. 198.22, joint local water
11 authority created under s. 66.0823, family long-term care district under s. 46.2895
12 or town sanitary district; lands belonging to cities of any other state used for public
13 parks; land tax-deeded to any county or city before January 2; but any residence
14 located upon property owned by the county for park purposes that is rented out by
15 the county for a nonpark purpose shall not be exempt from taxation. Except as to
16 land acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed
17 after August 17, 1961, to any such governmental unit or for its benefit while the
18 grantor or others for his or her benefit are permitted to occupy the land or part thereof
19 in consideration for the conveyance. Leasing the property exempt under this
20 subsection, regardless of the lessee and the use of the leasehold income, does not
21 render that property taxable.

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

23 70.11 (44) OLYMPIC ICE TRAINING CENTER. Beginning with the first assessment
24 year in which the property would not otherwise be exempt from taxation under sub.
25 (1), property owned by a nonprofit corporation that operates an Olympic Ice Training

1 Center on land purchased from the state, if the property is located or primarily used
2 at the center. Property that is exempt under this subsection includes property leased
3 to a nonprofit entity, regardless of the use of the leasehold income, and up to 6,000
4 square feet of property leased to a for-profit entity, regardless of the use of the
5 leasehold income.

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

7 **70.111 (23) VENDING MACHINES.** All machines that automatically dispense soda
8 water beverages, as defined in s. 97.29 (1) (i), and items included as a food or beverage
9 under s. 77.54 (20) (a) and (b) food and food ingredient, as defined in s. 77.51 (3t),
10 upon the deposit in the machines of specified coins or currency, or insertion of a credit
11 card, in payment for the ~~soda water beverages, food or beverages~~ food and food
12 ingredient, as defined in s. 77.51 (3t).

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

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

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

16 **71.01 (6) (n)** For taxable years that begin after December 31, 1998, and before
17 January 1, 2000, for natural persons and fiduciaries, except fiduciaries of nuclear
18 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
19 Internal Revenue Code as amended to December 31, 1998, excluding sections 103,
20 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
21 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104-188, and as amended by P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
23 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-16, excluding section 431
24 of P.L. 107-16, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406
25 of P.L. 107-147, P.L. 107-181, P.L. 107-276, P.L. 108-121, excluding section 109 of

1 P.L. 108-121, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
2 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
3 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding
4 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
5 (q), and 405 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L.
6 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
7 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
8 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
9 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
10 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
11 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
12 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
13 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, 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. The Internal Revenue Code applies for Wisconsin
23 purposes at the same time as for federal purposes. Amendments to the federal
24 Internal Revenue Code enacted after December 31, 1998, do not apply to this
25 paragraph with respect to taxable years beginning after December 31, 1998, and

1 before January 1, 2000, except that changes to the Internal Revenue Code made by
2 P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and
3 165 of P.L. 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134,
4 P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181,
5 P.L. 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
6 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
7 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
8 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
9 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
10 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that
11 indirectly affect the provisions applicable to this subchapter made by P.L. 106-36,
12 P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
13 106-554, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-134, P.L.
14 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L.
15 107-276, P.L. 108-121, excluding section 109 of P.L. 108-121, P.L. 108-311,
16 excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L.
17 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
18 of P.L. 108-357, P.L. 109-7, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
19 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and
20 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
21 purposes at the same time as for federal purposes.

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

23 71.01 (6) (o) For taxable years that begin after December 31, 1999, and before
24 January 1, 2003, for natural persons and fiduciaries, except fiduciaries of nuclear
25 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal

1 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
2 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
3 (d) of P.L. 103-66 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
4 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
5 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
6 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
7 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,
8 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
9 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
10 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding
11 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
12 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
13 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
14 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
15 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280
16 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73,
17 P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90,
18 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
19 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
20 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.
21 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
22 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
23 105-178, P.L. 105-206, P.L. 105-277, 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. 107-15, P.L. 107-16,
25 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.

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

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

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

17 71.01 (6) (p) For taxable years that begin after December 31, 2002, and before
18 January 1, 2004, for natural persons and fiduciaries, except fiduciaries of nuclear
19 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
20 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,
21 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
22 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
23 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
24 431 of P.L. 107-16, and ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as
25 amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.

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

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

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

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

5 71.01 (6) (q) For taxable years that begin after December 31, 2003, and before
6 January 1, 2005, for natural persons and fiduciaries, except fiduciaries of nuclear
7 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
8 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,
9 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
10 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
11 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
12 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
13 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,
14 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
15 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
16 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
17 and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
18 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
19 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
20 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
21 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
22 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
23 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
24 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
25 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),

SECTION 1941

1 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
2 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
3 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
4 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
5 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
6 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
7 107-134, P.L. 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147,
8 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
9 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
10 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
11 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.
12 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
13 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L.
14 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
15 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.
16 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
17 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L.
18 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
19 applies for Wisconsin purposes at the same time as for federal purposes.
20 Amendments to the federal Internal Revenue Code enacted after December 31, 2003,
21 do not apply to this paragraph with respect to taxable years beginning after
22 December 31, 2003, and before January 1, 2005, except that changes to the Internal
23 Revenue Code made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
24 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
25 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.

1 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
2 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
3 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
4 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
5 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
6 109-280, and changes that indirectly affect the provisions applicable to this
7 subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections
8 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections
9 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
10 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,
11 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.
12 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
13 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
14 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
15 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

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

17 71.01 (6) (r) For taxable years that begin after December 31, 2004, and before
18 January 1, 2006, for natural persons and fiduciaries, except fiduciaries of nuclear
19 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
20 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,
21 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
22 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
23 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
24 P.L. 106-573, section 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L.
25 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,

SECTION 1942

1 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211,
2 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L.
3 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
4 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
5 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
6 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
7 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
8 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
9 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
10 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
11 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
12 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
13 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.
14 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
15 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
16 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
17 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
18 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
19 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,
20 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,
21 and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
22 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
23 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
24 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,
25 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,

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

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

1 71.01 (6) (s) For taxable years that begin after December 31, 2005, and before
2 January 1, 2007, for natural persons and fiduciaries, except fiduciaries of nuclear
3 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
4 Internal Revenue Code as amended to December 31, 2005, excluding sections 103,
5 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
6 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
8 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
9 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
10 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
11 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
12 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
13 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates
14 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as
15 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
16 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
17 109-280, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
18 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
19 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
20 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
21 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
22 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
23 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
24 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
25 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,

1 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
2 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
3 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
4 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
5 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
6 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
7 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
8 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
9 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
10 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
11 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
12 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
13 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
14 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
15 applies for Wisconsin purposes at the same time as for federal purposes.
16 Amendments to the federal Internal Revenue Code enacted after December 31, 2005,
17 do not apply to this paragraph with respect to taxable years beginning after
18 December 31, 2005, and before January 1, 2007, except that changes to the Internal
19 Revenue Code made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
20 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
21 of P.L. 109-280, and changes that indirectly affect the provisions applicable to this
22 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513
23 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of
24 P.L. 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

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

1 71.01 (6) (t) For taxable years that begin after December 31, 2006, for natural
2 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or
3 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
4 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
6 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
7 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
8 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
9 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
10 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
11 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
12 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
13 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
14 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of
15 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as
16 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
17 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L.
18 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
19 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
20 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.
21 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
22 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
23 105-178, P.L. 105-206, P.L. 105-277, 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. 107-15, P.L. 107-16,
25 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.

1 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.
2 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
3 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
4 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
5 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
6 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.
7 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
8 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146
9 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
10 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
11 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
12 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
13 excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies
14 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
15 federal Internal Revenue Code enacted after December 31, 2006, do not apply to this
16 paragraph with respect to taxable years beginning after December 31, 2006.

17 **SECTION 1945.** 71.01 (7r) (c) of the statutes is created to read:
18 71.01 (7r) (c) Notwithstanding sub. (6), section 101 of P.L. 109-222, related to
19 extending the increased expense deduction under section 179 of the Internal
20 Revenue Code, applies to property used in farming that is acquired and placed in
21 service in taxable years beginning on or after January 1, 2008, and used by a person
22 who is actively engaged in farming. For purposes of this paragraph, "actively
23 engaged in farming" has the meaning given in 7 CFR 1400.201, and "farming" has
24 the meaning given in section 464 (e) (1) of the Internal Revenue Code.

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

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

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

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

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

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

22 71.05 (1) (ae) *Pension, individual retirement income.* Except for a payment
23 that is exempt under par. (a), (am), or (an), or that is exempt as a railroad retirement
24 benefit, for taxable years beginning after December 31, 2008, up to \$5,000 of
25 payments or distributions received each year by an individual from a qualified

1 retirement plan under the Internal Revenue Code or from an individual retirement
2 account established under 26 USC 408, if all of the following conditions apply:

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

5 2. If the individual is single or files as head of household, his or her federal
6 adjusted gross income in the year to which the exemption claim relates is less than
7 \$15,000.

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

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

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

14 71.05 (1) (am) *Military retirement systems.* All retirement payments received
15 from the U.S. military employee retirement system, to the extent that such payments
16 are not exempt under par. (a) or (ae).

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

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

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

24 71.05 (1) (c) 8. The Wisconsin Health and Educational Facilities Authority
25 under s. 231.03 (6), on or after the effective date of this subdivision [revisor inserts

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1 date], if the proceeds from the bonds or notes that are issued are used by a health
2 facility, as defined in s. 231.01 (5), to fund the acquisition of information technology
3 hardware or software.

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

5 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
6 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (3g), (3h), (3n), (3p), (3s), (3t), (3w), ~~(5b)~~,
7 ~~(5d)~~, and (5e), (5f), and (5h), (5i), (5j), and (5k) and not passed through by a
8 partnership, limited liability company, or tax-option corporation that has added that
9 amount to the partnership's, company's, or tax-option corporation's income under s.
10 71.21 (4) or 71.34 (1) (g).

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

12 71.05 (6) (a) 21. Any amount deducted as income attributable to domestic
13 production activities under section 199 of the Internal Revenue Code if the
14 individual claiming the deduction is a nonresident or part-year resident of this state
15 and if the domestic production activities income is not attributable to a trade or
16 business that is taxable by this state.

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

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

1 the individual's total net earnings from the trade or business to which the deduction
2 under section 199 of the Internal Revenue Code applies.

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

4 71.05 (6) (a) 23. Any amount deducted by an individual under section 62 (a) (20)
5 of the Internal Revenue Code related to attorney fees or court costs, involving an
6 unlawful discrimination claim, if the individual is a nonresident or part-year
7 resident of this state and if the judgment or settlement resulting from the claim is
8 not taxable by this state.

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

10 71.05 (6) (b) 4. Disability payments other than disability payments that are
11 paid from a retirement plan, the payments from which are exempt under sub. (1) (ae),
12 (am), and (an), if the individual either is single or is married and files a joint return,
13 to the extent those payments are excludable under section 105 (d) of the ~~internal~~
14 ~~revenue code~~ Internal Revenue Code as it existed immediately prior to its repeal in
15 1983 by section 122 (b) of P.L. 98-21, except that if an individual is divorced during
16 the taxable year that individual may subtract an amount only if that person is
17 disabled and the amount that may be subtracted then is \$100 for each week that
18 payments are received or the amount of disability pay reported as income, whichever
19 is less. If the exclusion under this subdivision is claimed on a joint return and only
20 one of the spouses is disabled, the maximum exclusion is \$100 for each week that
21 payments are received or the amount of disability pay reported as income, whichever
22 is less.

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

24 71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses and
25 mandatory student fees for a student who is the claimant or who is the claimant's

1 child and the claimant's dependent who is claimed under section 151 (c) of the
2 Internal Revenue Code, to attend any university, college, technical college or a school
3 approved under s. 38.50, that is located in Wisconsin or to attend a public vocational
4 school or public institution of higher education in Minnesota under the
5 Minnesota-Wisconsin reciprocity agreement under s. 39.47, calculated as follows:

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

7 71.05 (6) (b) 28. a. An Subject to subd. 28. am., an amount equal to one of the
8 following per student for each year to which the claim relates: for taxable years
9 beginning before January 1, 2009, not more than twice the average amount charged
10 by the board of regents of the University of Wisconsin System at 4-year institutions
11 for resident undergraduate academic fees for the most recent fall semester, as
12 determined by the board of regents by September 1 of that semester, per student for
13 each year to which the claim relates; for taxable years beginning after December 31,
14 2008, and subject to subd. 28. am., \$6,000.

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

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

1 may be claimed under this subd. 28. am. first applies to taxable years beginning on
2 the January 1 after the calculation of the Board of Regents, that must occur by
3 September 1, exceeds \$6,000.

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

5 71.05 (6) (b) 28. b. From the amount calculated under subd. 28. a. or am., if the
6 claimant is single or married and filing as head of household and his or her federal
7 adjusted gross income is more than \$50,000 but not more than \$60,000, subtract the
8 product of the amount calculated under subd. 28. a. or am. and the value of a fraction,
9 the denominator of which is \$10,000 and the numerator of which is the difference
10 between the claimant's federal adjusted gross income and \$50,000.

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

12 71.05 (6) (b) 28. c. From the amount calculated under subd. 28. a. or am., if the
13 claimant is married and filing jointly and the claimant's and his or her spouse's
14 federal adjusted gross income is more than \$80,000 but not more than \$100,000,
15 subtract the product of the amount calculated under subd. 28. a. or am. and the value
16 of a fraction, the denominator of which is \$20,000 and the numerator of which is the
17 difference between the claimant's and his or her spouse's federal adjusted gross
18 income and \$80,000.

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

20 71.05 (6) (b) 28. d. From the amount calculated under subd. 28. a. or am., if the
21 claimant is married and filing separately and the claimant's federal adjusted gross
22 income is more than \$40,000 but not more than \$50,000, subtract the product of the
23 amount calculated under subd. 28. a. or am. and the value of a fraction, the
24 denominator of which is \$10,000 and the numerator of which is the difference
25 between the claimant's federal adjusted gross income and \$40,000.

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

2 71.05 (6) (b) 28. e. For an individual who is a nonresident or part-year resident
3 of this state, multiply the amount calculated under subd. 28. a., am., b., c. or d. by
4 a fraction the numerator of which is the individual's wages, salary, tips, unearned
5 income and net earnings from a trade or business that are taxable by this state and
6 the denominator of which is the individual's total wages, salary, tips, unearned
7 income and net earnings from a trade or business. In this subd. 28. e., for married
8 persons filing separately "wages, salary, tips, unearned income and net earnings
9 from a trade or business" means the separate wages, salary, tips, unearned income
10 and net earnings from a trade or business of each spouse, and for married persons
11 filing jointly "wages, salary, tips, unearned income and net earnings from a trade or
12 business" means the total wages, salary, tips, unearned income and net earnings
13 from a trade or business of both spouses.

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

15 71.05 (6) (b) 28. f. Reduce the amount calculated under subd. 28. a., am., b., c.,
16 d. or e. to the individual's aggregate wages, salary, tips, unearned income and net
17 earnings from a trade or business that are taxable by this state.

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

19 71.05 (6) (b) 28. h. No modification may be claimed under this subdivision for
20 an amount paid for tuition expenses and mandatory student fees, as described under
21 this subdivision, if the source of the payment is an amount withdrawn from a college
22 savings account, as described in s. 14.64 or from a college tuition and expenses
23 program, as described in s. 14.63, and if the claimant owner of the account has
24 claimed a deduction under subd. 32. or 33. that relates to such an amount.

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

1 71.05 (6) (b) 39. For taxable years beginning after December 31, 2007, and
2 before January 1, 2009, 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. Ten percent of the amount paid by the individual for medical care insurance.

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

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

17 c. For an individual who is a nonresident or part-year resident of this state,
18 multiply the amount calculated under subd. 39. a. or b., by a fraction the numerator
19 of which is the individual's wages, salary, tips, unearned income, and net earnings
20 from a trade or business that are taxable by this state and the denominator of which
21 is the individual's total wages, salary, tips, unearned income, and net earnings from
22 a trade or business. In this subd. 39. c., for married persons filing separately "wages,
23 salary, tips, unearned income, and net earnings from a trade or business" means the
24 separate wages, salary, tips, unearned income, and net earnings from a trade or
25 business of each spouse, and for married persons filing jointly "wages, salary, tips,

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

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

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

8 71.05 (6) (b) 40. For taxable years beginning after December 31, 2008, and
9 before January 1, 2010, an amount paid by an individual who is the employee of
10 another person, if the individual’s employer pays a portion of the cost of the
11 individual’s medical care insurance, for medical care insurance for the individual, his
12 or her spouse, and the individual’s dependents, calculated as follows:

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

22 b. From the amount calculated under subd. 40. a., subtract the amounts
23 deducted from gross income for medical care insurance in the calculation of federal
24 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. 40. 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. 40. 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. 40. 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 1957.** 71.05 (6) (b) 41. of the statutes is created to read:

17 71.05 (6) (b) 41. For taxable years beginning after December 31, 2009, and
18 before January 1, 2011, an amount paid by an individual who is the employee of
19 another person, if the individual's employer pays a portion of the cost of the
20 individual's medical care insurance, for medical care insurance for the individual, his
21 or her spouse, and the individual's dependents, calculated as follows:

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

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

6 b. From the amount calculated under subd. 41. 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. 41. 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. 41. 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. 41. 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 1958.** 71.05 (6) (b) 42. of the statutes is created to read:

1 71.05 (6) (b) 42. For taxable years beginning after December 31, 2010, an
2 amount paid by an individual who is the employee of another person, if the
3 individual's employer pays a portion of the cost of the individual's medical care
4 insurance, for medical care insurance for the individual, his or her spouse, and the
5 individual's dependents, calculated as follows:

6 a. One hundred 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. 42. 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. 42. 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. 42. 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. 42. 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 1959.** 71.05 (6) (b) 43. of the statutes is created to read:

9 71.05 (6) (b) 43. Subject to subd. 43. e. and f., one of the following allowable
10 amounts, specified in subd. 43. a. to d., of employment-related expenses claimed by
11 the claimant under section 21 of the Internal Revenue Code in the taxable year to
12 which that claim relates:

13 a. For taxable years beginning after December 31, 2008, and before January
14 1, 2010, up to \$750 if the claimant has one qualified individual and up to \$1,500 if
15 the claimant has more than one qualified individual.

16 b. For taxable years beginning after December 31, 2009, and before January
17 1, 2011, up to \$1,500 if the claimant has one qualified individual and up to \$3,000
18 if the claimant has more than one qualified individual.

19 c. For taxable years beginning after December 31, 2010, and before January
20 1, 2012, up to \$2,250 if the claimant has one qualified individual and up to \$4,500
21 if the claimant has more than one qualified individual.

22 d. For taxable years beginning after December 31, 2011, up to \$3,000 if the
23 claimant has one qualified individual and up to \$6,000 if the claimant has more than
24 one qualified individual.

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

3 f. An individual who is a nonresident or part-year resident of this state and who
4 claims the subtraction under this subdivision shall multiply the amount calculated
5 under subd. 43. a., b., c., or d. by a fraction the numerator of which is the individual's
6 wages, salary, tips, unearned income, and net earnings from a trade or business that
7 are taxable by this state and the denominator of which is the individual's total wages,
8 salary, tips, unearned income, and net earnings from a trade or business. In this
9 subd. 43. f., for married persons filing separately "wages, salary, tips, unearned
10 income, and net earnings from a trade or business" means the separate wages, salary,
11 tips, unearned income, and net earnings from a trade or business of each spouse, and
12 for married persons filing jointly "wages, salary, tips, unearned income, and net
13 earnings from a trade or business" means the total wages, salary, tips, unearned
14 income, and net earnings from a trade or business of both spouses.

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

16 71.05 (6) (b) 44. For taxable years beginning after December 31, 2006, the
17 amount of any incentive payment received by an individual under s. 23.33 (5r) in the
18 taxable year to which the claim relates.

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

20 71.07 (2dx) (a) 5. "Member of a targeted group" means a person who resides
21 in an area designated by the federal government as an economic revitalization area,
22 a person who is employed in an unsubsidized job but meets the eligibility
23 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
24 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,
25 real pay project position under s. 49.147 (3m), a person who is eligible for child care

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1 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an
2 economically disadvantaged youth, an economically disadvantaged veteran, a
3 supplemental security income recipient, a general assistance recipient, an
4 economically disadvantaged ex-convict, a qualified summer youth employee, as
5 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or
6 a food stamp recipient, if the person has been certified in the manner under sub. (2dj)
7 (am) 3. by a designated local agency, as defined in sub. (2dj) (am) 2.

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

9 71.07 (2dx) (b) 2. The amount determined by multiplying the amount
10 determined under s. 560.785 (1) (b) by the number of full-time jobs created in a
11 development zone and filled by a member of a targeted group and by then subtracting
12 the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid
13 under s. 49.147 (3m) (c) for those jobs.

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

15 71.07 (2dx) (b) 3. The amount determined by multiplying the amount
16 determined under s. 560.785 (1) (c) by the number of full-time jobs created in a
17 development zone and not filled by a member of a targeted group and by then
18 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and
19 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

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

21 71.07 (2dx) (b) 4. The amount determined by multiplying the amount
22 determined under s. 560.785 (1) (bm) 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 an enterprise development zone under s. 560.797 and for
25 which significant capital investment was made and by then subtracting the

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

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

4 71.07 (2dx) (b) 5. The amount determined by multiplying the amount
5 determined under s. 560.785 (1) (c) by the number of full-time jobs retained, as
6 provided in the rules under s. 560.785, excluding jobs for which a credit has been
7 claimed under sub. (2dj), in a development zone and not filled by a member of a
8 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or
9 the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

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

11 71.07 (3h) BIODIESEL FUEL PRODUCTION CREDIT. (a) *Definitions.* In this
12 subsection:

- 13 1. "Biodiesel fuel" has the meaning given in s. 168.14 (2m) (a).
14 2. "Claimant" means a person who is engaged in the business of producing
15 biodiesel fuel in this state and who files a claim under this subsection.

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

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

1 2. 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 biodiesel fuel production, as described under par. (b).
4 A partnership, limited liability company, or tax-option corporation shall compute
5 the amount of credit that each of its partners, members, or shareholders may claim
6 and shall provide that information to each of them. Partners, members of limited
7 liability companies, and shareholders of tax-option corporations may claim the
8 credit in 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 1966.** 71.07 (3p) of the statutes is created to read:

12 **71.07 (3p) DAIRY MANUFACTURING FACILITY INVESTMENT CREDIT.** (a) *Definitions.*

13 In this subsection:

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

15 2. "Dairy manufacturing" means processing milk into dairy products or
16 processing dairy products for sale commercially.

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

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

23 b. Building additions.

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

25 d. Milk intake and storage equipment.

1 e. Processing and manufacturing equipment, including pipes, motors, pumps,
2 valves, pasteurizers, homogenizers, vats, evaporators, dryers, concentrators, and
3 churns.

4 f. Packaging and handling equipment, including sealing, bagging, boxing,
5 labeling, conveying, and product movement equipment.

6 g. Warehouse equipment, including storage racks.

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

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

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

15 (b) *Filing claims.* Subject to the limitations provided in this subsection and s.
16 560.207, for taxable years beginning after December 31, 2006, and before January
17 1, 2015, a claimant may claim as a credit against the taxes imposed under s. 71.02
18 or 71.08, up to the amount of the tax, an amount equal to 10 percent of the amount
19 the claimant paid in the taxable year for dairy manufacturing modernization or
20 expansion related to the claimant's dairy manufacturing operation.

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

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

1 2m. a. The maximum amount of the credits that may be claimed under this
2 subsection and ss. 71.28 (3p) and 71.47 (3p) in fiscal year 2007-08 is \$600,000, as
3 allocated under s. 560.207.

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

7 3. Partnerships, limited liability companies, and tax-option corporations may
8 not claim the credit under this subsection, but the eligibility for, and the amount of,
9 the credit are based on their payment of expenses under par. (b), except that the
10 aggregate amount of credits that the entity may compute shall not exceed \$200,000.
11 A partnership, limited liability company, or tax-option corporation shall compute
12 the amount of credit that each of its partners, members, or shareholders may claim
13 and shall provide that information to each of them. Partners, members of limited
14 liability companies, and shareholders of tax-option corporations may claim the
15 credit in proportion to their ownership interest.

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

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

22 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
23 due under s. 71.02 or 71.08 or no tax is due under s. 71.02 or 71.08, the amount of the
24 claim not used to offset the tax due shall be certified by the department of revenue

1 to the department of administration for payment by check, share draft, or other draft
2 drawn from the appropriation account under s. 20.835 (2) (bn).

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

4 71.07 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal
5 Revenue Code, determined without regard to any dollar limitations.

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

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

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

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

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

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

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

1 71.07 (3w) (b) 2. ~~Subtract the number of~~ Determine the claimant's average
2 zone payroll by dividing total wages for full-time employees that whose annual
3 wages are greater than \$30,000 and who the claimant employed in the area that
4 comprises the enterprise zone in the base taxable year ~~from~~ by the number of
5 full-time employees ~~that whose annual wages are greater than \$30,000 and who~~ the
6 claimant employed in the enterprise zone in the taxable year.

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

8 71.07 (3w) (b) 3. ~~Multiply~~ Subtract \$30,000 from the amount determined under
9 subd. 2., ~~but not an amount less than zero, by \$30,000.~~

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

11 71.07 (3w) (b) 4. ~~Subtract~~ Multiply the amount determined under subd. 3. ~~from~~
12 by the amount determined under subd. 1.

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

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

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