



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

2 71.07 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the
3 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
4 include with their returns a copy of their certification for tax benefits, and a copy of
5 the verification of their expenses, from the department of commerce.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

13 71.07 (5e) (b) *Filing claims.* Subject to the limitations provided in this
14 subsection and subject to 2005 Wisconsin Act 479, section 17, beginning in the first
15 taxable year following the taxable year in which the claimant claims an exemption
16 a deduction under s. ~~77.54 (48)~~ 77.585 (9), a claimant may claim as a credit against
17 the taxes imposed under ss. 71.02 and 71.08, up to the amount of those taxes, in each
18 taxable year for 2 years, the amount certified by the department of commerce that
19 resulted from the claimant ~~claimed as an exemption~~ claiming a deduction under s.
20 ~~77.54 (48)~~ 77.585 (9).

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

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

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

1 71.07 (5e) (c) 3. The total amount of the credits and exemptions the sales and
2 use tax resulting from the deductions claimed under s. 77.585 (9) that may be claimed
3 by all claimants under this subsection and ss. 71.28 (5e), 71.47 (5e), and 77.54 (48)
4 77.585 (9) is \$7,500,000, as determined by the department of commerce.

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

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

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

15 71.07 (5h) (c) 2. A claimant may claim the credit under par. (b) 2. for an amount
16 expended to construct, rehabilitate, remodel, or repair real property, if the claimant
17 began the physical work of construction, rehabilitation, remodeling, or repair, or any
18 demolition or destruction in preparation for the physical work, after December 31,
19 2007, ~~or if~~ and the completed project is placed in service after December 31, 2007.

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

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

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

1 71.07 (5i) ELECTRONIC MEDICAL RECORDS CREDIT. (a) *Definitions.* In this
2 subsection, "claimant" means a person who files a claim under this subsection.

3 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
4 taxable years beginning after December 31, 2009, a claimant may claim as a credit
5 against the taxes imposed under s. 71.02, up to the amount of those taxes, an amount
6 equal to 50 percent of the amount the claimant paid in the taxable year for
7 information technology hardware or software that is used to maintain medical
8 records in electronic form, if the claimant is a health care provider, as defined in s.
9 146.81 (1).

10 (c) *Limitations.* 1. The maximum amount of the credits that may be claimed
11 under this subsection and ss. 71.28 (5i) and 71.47 (5i) in a taxable year is
12 \$10,000,000, as allocated under s. 560.204.

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

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

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

24 71.07 (5j) ETHANOL AND BIODIESEL FUEL PUMP CREDIT. (a) *Definitions.* In this
25 subsection:

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

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

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

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

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

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

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

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

1 71.07 **(5k)** COMMUNITY REHABILITATION PROGRAM CREDIT. (a) *Definitions.* In this
2 subsection:

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

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

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

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

14 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
15 taxable years beginning after July 1, 2009, a claimant may claim as a credit against
16 the tax imposed under s. 71.02, up to the amount of those taxes, an amount equal to
17 5 percent of the amount the claimant paid in the taxable year to a community
18 rehabilitation program to perform work for the claimant's business, pursuant to a
19 contract.

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

24 2. No credit may be claimed under this subsection unless the claimant submits
25 with the claimant's return a form, as prescribed by the department of revenue, that

1 verifies that the claimant has entered into a contract with a community
2 rehabilitation program and that the program has received payment from the
3 claimant for work provided by the program, consistent with par. (b).

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

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

14 **SECTION 1990s.** 71.07 (6e) (a) 2. a. of the statutes is amended to read:

15 71.07 (6e) (a) 2. a. An individual who had served on active duty in the U.S.
16 armed forces or in forces incorporated as part of the U.S. armed forces; who was a
17 resident of this state at the time of entry into that active service, or who had been a
18 resident of this state for any consecutive 5-year period after entry into that active
19 duty service; and who, while a resident of this state, died while on active duty.

20 **SECTION 1990sc.** 71.07 (6e) (a) 2. b. of the statutes is amended to read:

21 71.07 (6e) (a) 2. b. An individual who had served on active duty under
22 honorable conditions in the U.S. armed forces or in forces incorporated as part of the
23 U.S. armed forces; who was a resident of this state at the time of entry into that active
24 service; who was at least 65 years of age at the time of his or her death or would have
25 been 65 years of age at the close of the year in which the death occurred or who had

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1 been a resident of this state for any consecutive 5-year period after entry into that
2 active duty service; who was a resident of this state at the time of his or her death;
3 and who had either a service-connected disability rating of 100 percent under 38
4 USC 1114 or 1134 or a 100 percent disability rating based on individual
5 unemployability.

6 **SECTION 1990se.** 71.07 (6e) (a) 2. c. of the statutes is amended to read:

7 71.07 (6e) (a) 2. c. An individual who had served in the national guard or a
8 reserve component of the U.S. armed forces; who was a resident of this state at the
9 time of entry into that service; or who had been a resident of this state for any
10 consecutive 5-year period after entry into that service; and who, while a resident of
11 this state, died in the line of duty while on active or inactive duty for training
12 purposes.

13 **SECTION 1990sg.** 71.07 (6e) (a) 3. (intro.) of the statutes is amended to read:

14 71.07 (6e) (a) 3. (intro.) "Eligible veteran" means an individual ~~who is at least~~
15 ~~65 years of age and~~ who is verified by the department of veterans affairs as meeting
16 all of the following conditions:

17 **SECTION 1990si.** 71.07 (6e) (a) 3. b. of the statutes is amended to read:

18 71.07 (6e) (a) 3. b. Was a resident of this state at the time of entry into that
19 active service or had been a resident of this state for any consecutive 5-year period
20 after entry into that service.

21 **SECTION 1990sk.** 71.07 (6e) (a) 3. d. of the statutes is amended to read:

22 71.07 (6e) (a) 3. d. Has either a service-connected disability rating of 100
23 percent under 38 USC 1114 or 1134 or a 100 percent disability rating based on
24 individual unemployability.

25 **SECTION 1990sm.** 71.07 (6e) (a) 3e. of the statutes is created to read:

1 71.07 (6e) (a) 3e. "Individual unemployability" means a condition under which
2 a veteran has a service-connected disability rating of either 60 percent under 38
3 USC 1114 or 1134 or two or more service-connected disability conditions where one
4 condition has at least a 40 percent scheduler rating and the combined scheduler
5 rating for all conditions is at least 70 percent, and has an administrative adjustment
6 added to his or her service-connected disability, due to individual unemployability,
7 such that the federal Department of Veterans Affairs rates the veteran 100 percent
8 disabled.

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

10 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
11 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
12 ss. 71.07 (1), (2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2fd), ~~(3e), (3e)~~, (3m),
13 (3n), (3p), (3s), (3t), (3w), (5b), (5d), (5e), (6), (6e), and (9e), 71.28 (1dd), (1de), (1di),
14 (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and 71.47 (1dd), (1de),
15 (1di), (1dj), (1dL), (1ds), (1dx), (1fd), (2m), (3), (3n), (3t), and (3w), and subchs. VIII
16 and IX and payments to other states under s. 71.07 (7), is less than the tax under this
17 section, there is imposed on that natural person, married couple filing jointly, trust
18 or estate, instead of the tax under s. 71.02, an alternative minimum tax computed
19 as follows:

20 **SECTION 1991h.** 71.10 (4) (cn) of the statutes is created to read:

21 71.10 (4) (cn) Biodiesel fuel production credit under s. 71.07 (3h).

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

23 71.10 (4) (es) Community rehabilitation program credit under s. 71.07 (5k).

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

25 71.10 (4) (gc) Ethanol and biodiesel fuel pump credit under s. 71.07 (5j).

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

2 71.10 (4) (gxx) Electronic medical records credit under s. 71.07 (5i).

3 **SECTION 1994h.** 71.10 (4) (i) of the statutes is amended to read:

4 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
5 preservation credit under subch. IX, homestead credit under subch. VIII, farmland
6 tax relief credit under s. 71.07 (3m), farmers' drought property tax credit under s.
7 71.07 (2fd), dairy manufacturing facility investment credit under s. 71.07 (3p), film
8 production services credit under s. 71.07 (5f) (b) 2., veterans and surviving spouses
9 property tax credit under s. 71.07 (6e), enterprise zone jobs credit under s. 71.07 (3w),
10 earned income tax credit under s. 71.07 (9e), estimated tax payments under s. 71.09,
11 and taxes withheld under subch. X.

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

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

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

19 71.10 (5e) (g) *Tax return.* The secretary of revenue shall provide a place for the
20 designations under this subsection on the individual income tax return, and, on
21 forms printed by the department of revenue, the secretary shall highlight that place
22 on the return by a symbol chosen by the department that relates to a football
23 stadium, as defined in s. 229.821 (6).

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

1 71.21 (4) Credits computed by a partnership under s. 71.07 (2dd), (2de), (2di),
2 (2dj), (2dL), (2dm), (2ds), (2dx), (3g), (3h), (3n), (3p), (3s), (3t), (3w), ~~(5b)~~, (5e), (5f),
3 (5g), and (5h), (5i), (5j), and (5k) and passed through to partners shall be added to the
4 partnership's income.

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

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

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

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

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

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

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

17 71.22 (4) (o) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
18 (1g) and 71.42 (2), "Internal Revenue Code", for taxable years that begin after
19 December 31, 1999, and before January 1, 2003, means the federal Internal Revenue
20 Code as amended to December 31, 1999, excluding sections 103, 104, and 110 of P.L.
21 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66
22 and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, and as
23 amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L.
24 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22,
25 P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of

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

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

SECTION 2001

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

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

13 71.22 (4) (p) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
14 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
15 December 31, 2002, and before January 1, 2004, means the federal Internal Revenue
16 Code as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.
17 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
18 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
19 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and
20 ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27,
21 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section
22 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
23 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
24 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
25 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L.

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

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

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

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

4 71.22 (4) (q) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
5 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
6 December 31, 2003, and before January 1, 2005, means the federal Internal Revenue
7 Code as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.
8 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
9 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,
10 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, section
11 sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27,
12 section 109 of P.L. 108-121, and section 1201 of P.L. 108-173, and as amended by P.L.
13 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
14 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
15 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L.
16 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
17 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
18 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
19 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-227,
20 and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly
21 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
22 P.L. 100-647 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
23 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
24 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
25 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding

SECTION 2003

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

1 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
2 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
3 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-227, and P.L. 109-280, excluding sections 811
6 and 844 of P.L. 109-280, and changes that indirectly affect the provisions applicable
7 to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding
8 sections 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding
9 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, 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 2004.** 71.22 (4) (r) of the statutes is amended to read:
17 71.22 (4) (r) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
18 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
19 December 31, 2004, and before January 1, 2006, means the federal Internal Revenue
20 Code as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.
21 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
22 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
23 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
24 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
25 and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and

1 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,
2 and 910 of P.L. 108-357, and as amended by P.L. 109-7, P.L. 109-58, excluding
3 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
4 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
5 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
6 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
7 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,
8 excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected in the
9 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
10 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
11 of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
12 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and
13 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
14 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
15 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
16 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
17 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
18 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
19 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
20 107-116, P.L. 107-134, P.L. 107-147, excluding ~~section~~ sections 101 and 301 (a) of
21 P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
22 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
23 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
24 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
25 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.

1 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
2 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
3 109-58, P.L. 109-73, excluding section 301 of P.L. 109-73, 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, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
6 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
7 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for
8 Wisconsin purposes at the same time as for federal purposes. Amendments to the
9 federal Internal Revenue Code enacted after December 31, 2004, do not apply to this
10 paragraph with respect to taxable years beginning after December 31, 2004, and
11 before January 1, 2006, except that changes to the Internal Revenue Code made by
12 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
13 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
14 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
15 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
16 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
17 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and
18 changes that indirectly affect the provisions applicable to this subchapter made by
19 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
20 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
21 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
22 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
23 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
24 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for
25 Wisconsin purposes at the same time as for federal purposes.

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

2 71.22 (4) (s) Except as provided in sub. (4m) and ss. 71.26 (3), 71.34 (1g), and

3 71.42 (2), "Internal Revenue Code," for taxable years that begin after

4 December 31, 2005, and before January 1, 2007, means the federal Internal Revenue

5 Code as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.

6 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,

7 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,

8 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section

9 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and

10 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403

11 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910

12 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,

13 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301

14 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402

15 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amendeded by P.L. 109-222,

16 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and

17 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly

18 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,

19 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and

20 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.

21 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections

22 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding

23 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.

24 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections

25 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.

1 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
2 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
3 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
4 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
5 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
6 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
7 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
8 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
9 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
10 108-357, P.L. 108-375, P.L. 108-476, 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. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
13 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
14 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
15 109-151, 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. The Internal Revenue Code applies for Wisconsin purposes at the same
18 time as for federal purposes. Amendments to the federal Internal Revenue Code
19 enacted after December 31, 2005, do not apply to this paragraph with respect to
20 taxable years beginning after December 31, 2005, and before January 1, 2007,
21 except that changes to the Internal Revenue Code made by P.L. 109-222, excluding
22 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
23 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly
24 affect the provisions applicable to this subchapter made by P.L. 109-222, excluding
25 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.

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

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

4 71.22 (4) (t) Except as provided in sub. (4m) and ss. 71.26 (3), 71.34 (1g), and
5 71.42 (2), "Internal Revenue Code," for taxable years that begin after
6 December 31, 2006, means the federal Internal Revenue Code as amended to
7 December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections
8 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
9 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
10 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
11 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
12 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
13 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
14 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
15 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
16 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
17 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L.
18 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly
19 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
20 P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and
21 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L.
22 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
23 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
24 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
25 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections

1 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
2 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
3 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
4 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
5 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
6 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
7 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
8 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
9 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
10 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
11 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
12 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
13 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
14 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
15 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
16 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
17 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
18 109-280. The Internal Revenue Code applies for Wisconsin purposes at the same
19 time as for federal purposes. Amendments to the federal Internal Revenue Code
20 enacted after December 31, 2006, do not apply to this paragraph with respect to
21 taxable years beginning after December 31, 2006.

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

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

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

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

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

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

7 **SECTION 2010.** 71.22 (4m) (m) of the statutes is amended to read:

8 **71.22 (4m) (m)** For taxable years that begin after December 31, 1999, and
9 before January 1, 2003, "Internal Revenue Code", for corporations that are subject
10 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
11 Internal Revenue Code as amended to December 31, 1999, excluding sections 103,
12 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
13 (d) of P.L. 103-66, and sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
14 104-188, and as amended by P.L. 106-230, P.L. 106-554, excluding sections 162 and
15 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16,
16 P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301
17 (a), and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358,
18 P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121,
19 excluding section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections
20 306, 307, 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding
21 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.
22 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
23 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
24 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
25 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,

1 and as indirectly affected in the provisions applicable to this subchapter by P.L.
2 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
3 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
4 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
5 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
6 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
7 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
8 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
9 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
10 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
11 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147, P.L.
12 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
13 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L. 108-121,
14 P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a)
15 of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,
16 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
17 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
18 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
19 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
20 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
21 applies for Wisconsin purposes at the same time as for federal purposes.
22 Amendments to the Internal Revenue Code enacted after December 31, 1999, do not
23 apply to this paragraph with respect to taxable years beginning after
24 December 31, 1999, and before January 1, 2003, except that changes to the Internal
25 Revenue Code made by P.L. 106-230, P.L. 106-554, excluding sections 162 and 165

1 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
2 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a),
3 and 406 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L.
4 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding
5 section 109 of P.L. 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307,
6 308, 316, 401, and 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101,
7 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L.
8 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
9 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201
10 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
11 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and
12 changes that indirectly affect the provisions applicable to this subchapter made by
13 P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L.
14 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116,
15 P.L. 107-134, P.L. 107-147, excluding sections 101, 301 (a), and 406 of P.L. 107-147,
16 P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding
17 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.
18 108-121, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and
19 403 (a) of P.L. 108-311, and P.L. 108-357, excluding sections 101, 201, 211, 242, 244,
20 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-7, P.L. 109-58, excluding
21 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
22 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
23 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.
24 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin
25 purposes at the same time as for federal purposes.

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

2 71.22 (4m) (n) For taxable years that begin after December 31, 2002, and
3 before January 1, 2004, "Internal Revenue Code," for corporations that are subject
4 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
5 Internal Revenue Code as amended to December 31, 2002, excluding sections 103,
6 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
7 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
8 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
9 431 of P.L. 107-16, and ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as
10 amended by P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
11 108-121, excluding section 109 of P.L. 108-121, P.L. 108-173, excluding section 1201
12 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
13 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,
14 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375,
15 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
16 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections
17 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405
18 of P.L. 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
19 and as indirectly affected in the provisions applicable to this subchapter by P.L.
20 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
21 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
22 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
23 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
24 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
25 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.

SECTION 2011

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

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

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

15 71.22 (4m) (o) For taxable years that begin after December 31, 2003, and
16 before January 1, 2005, "Internal Revenue Code," for corporations that are subject
17 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
18 Internal Revenue Code as amended to December 31, 2003, excluding sections 103,
19 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
20 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
21 104-188, P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
22 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
23 and 202 of P.L. 108-27, section 109 of P.L. 108-121, and section 1201 of P.L. 108-173,
24 and as amended by P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
25 307, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101,

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

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

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

2 71.22 (4m) (p) For taxable years that begin after December 31, 2004, and
3 before January 1, 2006, "Internal Revenue Code," for corporations that are subject
4 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
5 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,
6 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
7 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
8 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
9 P.L. 106-573, section 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L.
10 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,
11 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211,
12 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L.
13 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
14 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
15 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
16 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
17 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
18 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as
19 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.
20 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
21 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
22 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
23 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
24 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
25 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.

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

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

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

11 71.22 (4m) (q) For taxable years that begin after December 31, 2005, and
12 before January 1, 2007, "Internal Revenue Code," for corporations that are subject
13 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
14 Internal Revenue Code as amended to December 31, 2005, excluding sections 103,
15 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
16 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
17 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
18 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
19 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
20 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
21 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
22 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
23 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates
24 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as
25 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.

1 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
2 109-280, and as indirectly affected in the provisions applicable to this subchapter
3 by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
4 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
5 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
6 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
7 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
8 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
9 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
10 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
11 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
12 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
13 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
14 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
15 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
16 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
17 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
18 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
19 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
20 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
21 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
22 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
23 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.
24 109-280, excluding sections 811 and 844 of P.L. 109-280. The Internal Revenue Code
25 applies for Wisconsin purposes at the same time as for federal purposes.

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

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

11 71.22 (4m) (r) For taxable years that begin after December 31, 2006, "Internal
12 Revenue Code," for corporations that are subject to a tax on unrelated business
13 income under s. 71.26 (1) (a), means the federal Internal Revenue Code as amended
14 to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections
15 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
16 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
17 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
18 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
19 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
20 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
21 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
22 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
23 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
24 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L.
25 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly

1 affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203,
2 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508,
3 P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
4 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
5 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
6 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
7 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
8 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
9 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
10 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
11 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
12 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
13 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
14 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
15 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
16 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
17 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
18 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
19 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
20 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
21 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
22 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding
23 sections 811 and 844 of P.L. 109-280. The Internal Revenue Code applies for
24 Wisconsin purposes at the same time as for federal purposes. Amendments to the

1 Internal Revenue Code enacted after December 31, 2006, do not apply to this
2 paragraph with respect to taxable years beginning after December 31, 2006.

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

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

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

12 **SECTION 2017d.** 71.22 (9a) of the statutes is created to read:

13 71.22 (9a) "Qualified real estate investment trust" means a real estate
14 investment trust, except a real estate investment trust of which more than 50
15 percent of the voting power or value of the beneficial interests or shares are owned
16 or controlled, directly or indirectly, by a single entity that is subject to sections 301
17 to 385 of the Internal Revenue Code, that is not exempt under s. 71.26 (1), and that
18 is not a real estate investment trust or a qualified real estate trust subsidiary under
19 section 856 (i) of the Internal Revenue Code.

20 **SECTION 2017f.** 71.22 (9c) of the statutes is created to read:

21 71.22 (9c) "Real estate investment trust" means a real estate investment trust
22 under section 856 of the Internal Revenue Code.

23 **SECTION 2017g.** 71.22 (9d) of the statutes is created to read:

24 71.22 (9d) "Real estate mortgage investment conduit" means a real estate
25 mortgage investment conduit under section 860D of the Internal Revenue Code.