



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

7 **SECTION 2082.** 71.42 (2) (o) of the statutes is amended to read:

8 71.42 (2) (o) For taxable years that begin after December 31, 2002, and before  
9 January 1, 2004, "Internal Revenue Code" means the federal Internal Revenue Code  
10 as amended to December 31, 2002, excluding sections 103, 104, and 110 of P.L.  
11 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
12 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,  
13 sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, and  
14 ~~section~~ sections 101 and 301 (a) of P.L. 107-147, and as amended by P.L. 108-27,  
15 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section  
16 109 of P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
17 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and  
18 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336,  
19 337, 422, 847, 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L.  
20 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
21 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201  
22 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.  
23 109-135, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as  
24 indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
25 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections

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

1 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
2 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
3 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
4 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
5 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
6 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
7 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
8 109-280, excluding sections 811 and 844 of P.L. 109-280, and changes that indirectly  
9 affect the provisions applicable to this subchapter made by P.L. 108-27, excluding  
10 sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, excluding section 109 of P.L.  
11 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
12 108-218, P.L. 108-311, excluding sections 306, 307, 308, 316, 401, and 403 (a) of P.L.  
13 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
14 909, and 910 of P.L. 108-357, and P.L. 108-375, P.L. 109-7, P.L. 109-58, excluding  
15 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
16 of P.L. 109-58, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
17 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and P.L.  
18 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for Wisconsin  
19 purposes at the same time as for federal purposes.

20 **SECTION 2083.** 71.42 (2) (p) of the statutes is amended to read:

21 71.42 (2) (p) For taxable years that begin after December 31, 2003, and before  
22 January 1, 2005, "Internal Revenue Code" means the federal Internal Revenue Code  
23 as amended to December 31, 2003, excluding sections 103, 104, and 110 of P.L.  
24 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
25 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 106-519,

**SECTION 2083**

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

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

1 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
2 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
3 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
4 P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
5 109-280, apply for Wisconsin purposes at the same time as for federal purposes.

6 **SECTION 2084.** 71.42 (2) (q) of the statutes is amended to read:

7 71.42 (2) (q) For taxable years that begin after December 31, 2004, and before  
8 January 1, 2006, "Internal Revenue Code" means the federal Internal Revenue Code  
9 as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.  
10 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
11 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
12 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
13 431 of P.L. 107-16, ~~section~~ sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,  
14 and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and  
15 403 (a) of P.L. 108-311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,  
16 and 910 of P.L. 108-357, and as amended by 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. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
19 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
20 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
21 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,  
22 excluding sections 811 and 844 of P.L. 109-280, and as indirectly affected by P.L.  
23 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
24 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
25 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150

1 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
2 103-465, P.L. 104-7, 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, P.L. 108-173, excluding  
10 section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding  
11 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding  
12 sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L.  
13 108-375, and P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308,  
14 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L.  
15 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
16 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405  
17 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,  
18 and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and  
19 844 of P.L. 109-280, except that "Internal Revenue Code" does not include section  
20 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for  
21 Wisconsin purposes at the same time as for federal purposes. Amendments to the  
22 federal Internal Revenue Code enacted after December 31, 2004, do not apply to this  
23 paragraph with respect to taxable years beginning after December 31, 2004, and  
24 before January 1, 2006, except that changes to the Internal Revenue Code made by  
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, and  
6 changes that indirectly affect the provisions applicable to this subchapter made by  
7 P.L. 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. 109-73, excluding section 301  
9 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
10 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,  
11 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
12 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for  
13 Wisconsin purposes at the same time as for federal purposes.

14 **SECTION 2085.** 71.42 (2) (r) of the statutes is created to read:

15 71.42 (2) (r) For taxable years that begin after December 31, 2005, and before  
16 January 1, 2007, "Internal Revenue Code" means the federal Internal Revenue Code  
17 as amended to December 31, 2005, excluding sections 103, 104, and 110 of P.L.  
18 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
19 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
20 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
21 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
22 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
23 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
24 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
25 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301



1 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
2 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as amended by P.L. 109-222,  
3 excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and  
4 P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and as indirectly  
5 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
6 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
7 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
8 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
9 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
10 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
11 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
12 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
13 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
14 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
15 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
16 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
17 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
18 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
19 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
20 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
21 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
22 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
23 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
24 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
25 109-151, 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, except that "Internal Revenue Code" does not include section 847 of the  
3 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
4 purposes at the same time as for federal purposes. Amendments to the federal  
5 Internal Revenue Code enacted after December 31, 2005, do not apply to this  
6 paragraph with respect to taxable years beginning after December 31, 2005, and  
7 before January 1, 2007, except that changes to the Internal Revenue Code made by  
8 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
9 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and  
10 changes that indirectly affect the provisions applicable to this subchapter made by  
11 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
12 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, apply for  
13 Wisconsin purposes at the same time as for federal purposes.

14 **SECTION 2086.** 71.42 (2) (s) of the statutes is created to read:

15 71.42 (2) (s) For taxable years that begin after December 31, 2006, "Internal  
16 Revenue Code" means the federal Internal Revenue Code as amended to  
17 December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
18 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
19 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
20 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
21 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
22 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
23 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
24 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
25 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.

1 109-73, 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, sections 101, 207, 209, 503, 512, and 513 of P.L.  
3 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as indirectly  
4 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.  
5 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and  
6 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
7 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
8 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
9 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
10 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
11 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
12 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
13 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
14 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
15 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
16 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
17 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
18 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
19 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
20 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
21 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
22 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
23 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
24 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
25 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.

1 109-280, except that "Internal Revenue Code" does not include section 847 of the  
2 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
3 purposes at the same time as for federal purposes. Amendments to the federal  
4 Internal Revenue Code enacted after December 31, 2006, do not apply to this  
5 paragraph with respect to taxable years beginning after December 31, 2006.

6 **SECTION 2086k.** 71.43 (1) of the statutes is amended to read:

7 71.43 (1) INCOME TAX. For the purpose of raising revenue for the state and the  
8 counties, cities, villages and towns, there shall be assessed, levied, collected and paid  
9 a tax as provided under this chapter on all Wisconsin net incomes of corporations that  
10 are not subject to the franchise tax under sub. (2) and that own property within this  
11 state; that derive income from sources within this state or from activities that are  
12 attributable to this state; or whose business within this state during the taxable year,  
13 except as provided under s. 71.23 (3), consists exclusively of foreign commerce,  
14 interstate commerce, or both, or that buy or sell lottery prizes if the winning tickets  
15 were originally bought in this state; except as exempted under ss. 71.26 (1) and 71.45  
16 (1) (a). This section shall not be construed to prevent or affect the correction of errors  
17 or omissions in the assessments of income for former years under s. 71.74 (1) and (2).

18 **SECTION 2086L.** 71.43 (2) of the statutes is amended to read:

19 71.43 (2) FRANCHISE TAX ON CORPORATIONS. For the privilege of exercising its  
20 franchise, buying or selling lottery prizes if the winning tickets were originally  
21 bought in this state or doing business in this state in a corporate capacity, except as  
22 provided under s. 71.23 (3), every domestic or foreign corporation, except  
23 corporations specified in ss. 71.26 (1) and 71.45 (1) (a), shall annually pay a franchise  
24 tax according to or measured by its entire Wisconsin net income of the preceding  
25 taxable year at the rates set forth in s. 71.46 (2). In addition, except as provided in

1 ss. 71.23 (3), 71.26 (1) and 71.45 (1) (a), a corporation that ceases doing business in  
2 this state shall pay a special franchise tax according to or measured by its entire  
3 Wisconsin net income for the taxable year during which the corporation ceases doing  
4 business in this state at the rate under s. 71.46 (2). Every corporation organized  
5 under the laws of this state shall be deemed to be residing within this state for the  
6 purposes of this franchise tax. All provisions of this chapter and ch. 73 relating to  
7 income taxation of corporations shall apply to franchise taxes imposed under this  
8 subsection, unless the context requires otherwise. The tax imposed by this  
9 subsection on insurance companies subject to taxation under this chapter shall be  
10 based on Wisconsin net income computed under s. 71.45, and no other provision of  
11 this chapter relating to computation of taxable income for other corporations shall  
12 apply to such insurance companies. All other provisions of this chapter shall apply  
13 to insurance companies subject to taxation under this chapter unless the context  
14 clearly requires otherwise.

15 **SECTION 2087.** 71.44 (3) of the statutes is amended to read:

16 **71.44 (3) EXTENSIONS.** In the case of a corporation required to file a return,  
17 when sufficient reason is shown, the department of revenue may on written request  
18 shall allow an automatic extension of 30 days 7 months or until the original due date  
19 of the corporation's corresponding federal return, whichever is later, ~~if the~~  
20 ~~corporation has not received an extension on its federal return.~~ Any extension of time  
21 granted by law or by the internal revenue service for the filing of corresponding  
22 federal returns shall extend the time for filing under this subchapter to 30 days after  
23 the federal due date if a copy of any extension requested of the internal revenue  
24 service is filed with the corporation reports the extension in the manner specified by  
25 the department on the return. Termination of an automatic extension by the internal

1 ~~revenue service, or its refusal to grant such automatic extension, shall similarly~~  
2 ~~require that any returns due under this subchapter are due on or before 30 days after~~  
3 ~~the date for termination fixed by the internal revenue service. Except for payments~~  
4 ~~of estimated taxes, income or franchise taxes payable upon the filing of the tax return~~  
5 ~~shall not become delinquent during such extension period, but shall be subject to~~  
6 ~~interest at the rate of 12% per year during such period.~~

7 **SECTION 2087e.** 71.45 (1) of the statutes is renumbered 71.45 (1) (intro.) and  
8 amended to read:

9 **71.45 (1) EXEMPT AND EXCLUDABLE INCOME.** (intro.) There shall be exempt from  
10 taxation under this subchapter income as follows:

11 (a) Income of insurers exempt from federal income taxation pursuant to section  
12 501 (c) (15) of the internal revenue code, town mutuals organized under or subject  
13 to ch. 612, foreign insurers, and domestic insurers engaged exclusively in life  
14 insurance business, domestic insurers insuring against financial loss by reason of  
15 nonpayment of principal, interest and other sums agreed to be paid under the terms  
16 of any note or bond or other evidence of indebtedness secured by a mortgage, deed  
17 of trust or other instrument constituting a lien or charge on real estate and  
18 corporations organized under ch. 185, but not including income of cooperative  
19 sickness care associations organized under s. 185.981, or of a service insurance  
20 corporation organized under ch. 613, that is derived from a health maintenance  
21 organization as defined in s. 609.01 (2) or a limited service health organization as  
22 defined in s. 609.01 (3), or operating under subch. I of ch. 616 which are bona fide  
23 cooperatives operated without pecuniary profit to any shareholder or member, or  
24 operated on a cooperative plan pursuant to which they determine and distribute  
25 their proceeds in substantial compliance with s. 185.45. This subsection paragraph

1 does not apply to income that is realized from the sale of or purchase and subsequent  
2 sale or redemption of lottery prizes if the winning tickets were originally bought in  
3 this state.

4 **SECTION 2087g.** 71.45 (1) (b) of the statutes is created to read:

5 71.45 (1) (b) For taxable years beginning after December 31, 2006, the amount  
6 of any incentive payment received by an individual under s. 23.33 (5r) in the taxable  
7 year to which the claim relates.

8 **SECTION 2087h.** 71.45 (1t) (i) of the statutes is created to read:

9 71.45 (1t) (i) Those issued under s. 231.03 (6), on or after the effective date of  
10 this paragraph ... [revisor inserts date], if the proceeds from the obligations that are  
11 issued are used by a health facility, as defined in s. 231.01 (5), to fund the acquisition  
12 of information technology hardware or software.

13 **SECTION 2088.** 71.45 (2) (a) 10. of the statutes is amended to read:

14 71.45 (2) (a) 10. By adding to federal taxable income the amount of credit  
15 computed under s. 71.47 (1dd) to (1dx), (3h), (3n), (3p), (3w), ~~(5b)~~, (5e), (5f), (5g), and  
16 (5h), (5i), (5j), and (5k) and not passed through by a partnership, limited liability  
17 company, or tax-option corporation that has added that amount to the partnership's,  
18 limited liability company's, or tax-option corporation's income under s. 71.21 (4) or  
19 71.34 (1) (g) and the amount of credit computed under s. 71.47 (1), (3), (3t), (4), and  
20 (5).

21 **SECTION 2090.** 71.47 (1dx) (a) 5. of the statutes is amended to read:

22 71.47 (1dx) (a) 5. "Member of a targeted group" means a person who resides  
23 in an area designated by the federal government as an economic revitalization area,  
24 a person who is employed in an unsubsidized job but meets the eligibility  
25 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,

**SECTION 2090**

1 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), or in a real work,  
2 real pay project position under s. 49.147 (3m), a person who is eligible for child care  
3 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an  
4 economically disadvantaged youth, an economically disadvantaged veteran, a  
5 supplemental security income recipient, a general assistance recipient, an  
6 economically disadvantaged ex-convict, a qualified summer youth employee, as  
7 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or  
8 a food stamp recipient, if the person has been certified in the manner under sub. (1dj)  
9 (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

10 **SECTION 2091.** 71.47 (1dx) (b) 2. of the statutes is amended to read:

11 71.47 (1dx) (b) 2. The amount determined by multiplying the amount  
12 determined under s. 560.785 (1) (b) by the number of full-time jobs created in a  
13 development zone and filled by a member of a targeted group and by then subtracting  
14 the subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid  
15 under s. 49.147 (3m) (c) for those jobs.

16 **SECTION 2092.** 71.47 (1dx) (b) 3. of the statutes is amended to read:

17 71.47 (1dx) (b) 3. The amount determined by multiplying the amount  
18 determined under s. 560.785 (1) (c) by the number of full-time jobs created in a  
19 development zone and not filled by a member of a targeted group and by then  
20 subtracting the subsidies paid under s. 49.147 (3) (a) or the subsidies and  
21 reimbursements paid under s. 49.147 (3m) (c) for those jobs.

22 **SECTION 2093.** 71.47 (1dx) (b) 4. of the statutes is amended to read:

23 71.47 (1dx) (b) 4. The amount determined by multiplying the amount  
24 determined under s. 560.785 (1) (bm) by the number of full-time jobs retained, as  
25 provided in the rules under s. 560.785, excluding jobs for which a credit has been



1 claimed under sub. (1dj), in an enterprise development zone under s. 560.797 and for  
2 which significant capital investment was made and by then subtracting the  
3 subsidies paid under s. 49.147 (3) (a) or the subsidies and reimbursements paid  
4 under s. 49.147 (3m) (c) for those jobs.

5 **SECTION 2094.** 71.47 (1dx) (b) 5. of the statutes is amended to read:

6 71.47 (1dx) (b) 5. The amount determined by multiplying the amount  
7 determined under s. 560.785 (1) (c) by the number of full-time jobs retained, as  
8 provided in the rules under s. 560.785, excluding jobs for which a credit has been  
9 claimed under sub. (1dj), in a development zone and not filled by a member of a  
10 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) or  
11 the subsidies and reimbursements paid under s. 49.147 (3m) (c) for those jobs.

12 **SECTION 2094h.** 71.47 (3h) of the statutes is created to read:

13 71.47 (3h) BIODIESEL FUEL PRODUCTION CREDIT. (a) *Definitions.* In this  
14 subsection:

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

18 (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
19 taxable years beginning after December 31, 2009, and before January 1, 2013, for a  
20 claimant who produces at least 2,500,000 gallons of biodiesel fuel in this state in the  
21 taxable year, a claimant may claim as a credit against the tax imposed under s. 71.43,  
22 up to the amount of the tax, an amount that is equal to the number of gallons of  
23 biodiesel fuel produced by the claimant in this state in the taxable year multiplied  
24 by 10 cents.

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

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

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

13 **SECTION 2095.** 71.47 (3p) of the statutes is created to read:

14 71.47 (3p) DAIRY MANUFACTURING FACILITY INVESTMENT CREDIT. (a) *Definitions*

15 In this subsection:

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

17 2. "Dairy manufacturing" means processing milk into dairy products or  
18 processing dairy products for sale commercially.

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

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

25 b. Building additions.

- 1 c. Upgrades to utilities, including water, electric, heat, and waste facilities.
- 2 d. Milk intake and storage equipment.
- 3 e. Processing and manufacturing equipment, including pipes, motors, pumps,  
4 valves, pasteurizers, homogenizers, vats, evaporators, dryers, concentrators, and  
5 churns.
- 6 f. Packaging and handling equipment, including sealing, bagging, boxing,  
7 labeling, conveying, and product movement equipment.
- 8 g. Warehouse equipment, including storage racks.
- 9 h. Waste treatment and waste management equipment, including tanks,  
10 blowers, separators, dryers, digesters, and equipment that uses waste to produce  
11 energy, fuel, or industrial products.
- 12 i. Computer software and hardware used for managing the claimant's dairy  
13 manufacturing operation, including software and hardware related to logistics,  
14 inventory management, and production plant controls.

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

17 (b) *Filing claims.* Subject to the limitations provided in this subsection and s.  
18 560.207, for taxable years beginning after December 31, 2006, and before January  
19 1, 2015, a claimant may claim as a credit against the taxes imposed under s. 71.43,  
20 up to the amount of the tax, an amount equal to 10 percent of the amount the  
21 claimant paid in the taxable year for dairy manufacturing modernization or  
22 expansion related to the claimant's dairy manufacturing operation.

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

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

3           2m. a. The maximum amount of the credits that may be claimed under this  
4 subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2007-08 is \$600,000, as  
5 allocated under s. 560.207.

6           b. The maximum amount of the credits that may be claimed under this  
7 subsection and ss. 71.07 (3p) and 71.28 (3p) in fiscal year 2008-09, and in each fiscal  
8 year thereafter, is \$700,000, as allocated under s. 560.207.

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

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

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

24           2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise  
25 due under s. 71.43 or no tax is due under s. 71.43, the amount of the claim not used

1 to offset the tax due shall be certified by the department of revenue to the department  
2 of administration for payment by check, share draft, or other draft drawn from the  
3 appropriation account under s. 20.835 (2) (bn).

4 **SECTION 2096.** 71.47 (3w) (a) 5m. of the statutes is created to read:

5 71.47 (3w) (a) 5m. "Wages" means wages under section 3306 (b) of the Internal  
6 Revenue Code, determined without regard to any dollar limitations.

7 **SECTION 2097.** 71.47 (3w) (a) 6. of the statutes is amended to read:

8 71.47 (3w) (a) 6. "Zone payroll" means the amount of state payroll that is  
9 attributable to ~~compensation~~ wages paid to individuals full-time employees for  
10 services that are performed in ~~a~~ an enterprise zone. "Zone payroll" does not include  
11 the amount of ~~compensation~~ wages paid to any individuals full-time employees that  
12 exceeds \$100,000.

13 **SECTION 2098.** 71.47 (3w) (b) 1. a. of the statutes is amended to read:

14 71.47 (3w) (b) 1. a. The claimant's ~~zone payroll in the taxable year, minus the~~  
15 ~~claimant's zone payroll~~ number of full-time employees whose annual wages are  
16 greater than \$30,000 and who the claimant employed in the enterprise zone in the  
17 taxable year, minus the number of full-time employees whose annual wages were  
18 greater than \$30,000 and who the claimant employed in the area that comprises the  
19 enterprise zone in the base year.

20 **SECTION 2099.** 71.47 (3w) (b) 1. b. of the statutes is amended to read:

21 71.47 (3w) (b) 1. b. The claimant's ~~state payroll in the taxable year, minus the~~  
22 ~~claimant's state payroll~~ number of full-time employees whose annual wages are  
23 greater than \$30,000 and who the claimant employed in the state in the taxable year,  
24 minus the number of full-time employees whose annual wages were greater than  
25 \$30,000 and who the claimant employed in the state in the base year.

1           **SECTION 2100.** 71.47 (3w) (b) 2. of the statutes is amended to read:

2           71.47 (3w) (b) 2. ~~Subtract the number of~~ Determine the claimant's average  
3 zone payroll by dividing total wages for full-time employees that whose annual  
4 wages are greater than \$30,000 and who the claimant employed in the area that  
5 comprises the enterprise zone in the base taxable year ~~from~~ by the number of  
6 full-time employees that whose annual wages are greater than \$30,000 and who the  
7 claimant employed in the enterprise zone in the taxable year.

8           **SECTION 2101.** 71.47 (3w) (b) 3. of the statutes is amended to read:

9           71.47 (3w) (b) 3. ~~Multiply~~ Subtract \$30,000 from the amount determined under  
10 subd. 2., ~~but not an amount less than zero, by \$30,000.~~

11           **SECTION 2102.** 71.47 (3w) (b) 4. of the statutes is amended to read:

12           71.47 (3w) (b) 4. ~~Subtract~~ Multiply the amount determined under subd. 3. ~~from~~  
13 by the amount determined under subd. 1.

14           **SECTION 2103.** 71.47 (3w) (bm) (intro.) and 4. of the statutes are consolidated,  
15 renumbered 71.47 (3w) (bm) and amended to read:

16           71.47 (3w) (bm) *Filing supplemental claims.* In addition to the credit under  
17 par. (b) and subject to the limitations provided in this subsection and s. 560.799, a  
18 claimant may claim as a credit against the tax imposed under s. 71.43 an amount  
19 equal to all of the following: 4. ~~The~~ the amount the claimant paid in the taxable year  
20 to upgrade or improve the job-related skills of any of the claimant's full-time  
21 employees, to train any of the claimant's full-time employees on the use of  
22 job-related new technologies, or to ~~train~~ provide job-related training to any  
23 full-time employee whose employment with the claimant represents the employee's  
24 first full-time job. This subdivision does not apply to employees who do not work in  
25 ~~a~~ an enterprise zone.

1 **SECTION 2104.** 71.47 (3w) (bm) 3. of the statutes is repealed.

2 **SECTION 2105.** 71.47 (3w) (d) of the statutes is amended to read:

3 71.47 (3w) (d) *Administration.* Section 71.28 (4) (g) and (h), as it applies to the  
4 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall  
5 include with their returns a copy of their certification for tax benefits, and a copy of  
6 the verification of their expenses, from the department of commerce.

7 **SECTION 2106.** 71.47 (5b) (c) 1. of the statutes is amended to read:

8 71.47 (5b) (c) 1. The Except as provided in s. 73.03 (63), the maximum amount  
9 of the credits that may be claimed under this subsection and ss. 71.07 (5b) and 71.28  
10 (5b) for all taxable years combined is ~~\$35,000,000~~ \$52,500,000.

11 **SECTION 2107.** 71.47 (5b) (d) of the statutes is renumbered 71.47 (5b) (d) 1.

12 **SECTION 2108.** 71.47 (5b) (d) 2. of the statutes is created to read:

13 71.47 (5b) (d) 2. The Wisconsin adjusted basis of any investment for which a  
14 credit is claimed under par. (b) shall be reduced by the amount of the credit that is  
15 offset against Wisconsin income taxes. The Wisconsin basis of a partner's interest  
16 in a partnership, a member's interest in a limited liability company, or stock in a  
17 tax-option corporation shall be adjusted to reflect adjustments made under this  
18 subdivision.

19 **SECTION 2109.** 71.47 (5e) (b) of the statutes is amended to read:

20 71.47 (5e) (b) *Filing claims.* Subject to the limitations provided in this  
21 subsection and subject to 2005 Wisconsin Act 479, section 17, beginning in the first  
22 taxable year following the taxable year in which the claimant claims ~~an exemption~~  
23 a deduction under s. ~~77.54 (48)~~ 77.585 (9), a claimant may claim as a credit against  
24 the taxes imposed under s. 71.43, up to the amount of those taxes, in each taxable  
25 year for 2 years, the amount certified by the department of commerce that resulted

**SECTION 2109**

1 ~~from the claimant claimed as an exemption claiming a deduction~~ under s. 77.54 (48)  
2 ~~77.585 (9).~~

3 **SECTION 2110.** 71.47 (5e) (c) 1. of the statutes is amended to read:

4 71.47 (5e) (c) 1. No credit may be allowed under this subsection unless the  
5 claimant satisfies the requirements under s. 77.54 (48) ~~77.585 (9).~~

6 **SECTION 2111.** 71.47 (5e) (c) 3. of the statutes is amended to read:

7 71.47 (5e) (c) 3. The total amount of the credits and ~~exemptions~~ the sales and  
8 use tax resulting from the deductions claimed under s. 77.585 (9) that may be claimed  
9 by all claimants under this subsection and ss. 71.07 (5e), 71.28 (5e), and 77.54 (48)  
10 77.585 (9) is \$7,500,000, as determined by the department of commerce.

11 **SECTION 2112.** 71.47 (5h) (a) 4. of the statutes is amended to read:

12 71.47 (5h) (a) 4. "Previously owned property" means real property that the  
13 claimant or a related person owned during the 2 years prior to doing business in this  
14 state as a film production company and for which the claimant may not deduct a loss  
15 from the sale of the property to, or an exchange of the property with, the related  
16 person under section 267 of the Internal Revenue Code, except that section 267 of the  
17 Internal Revenue Code is modified so that if the claimant owns any part of the  
18 property, rather than 50 percent ownership, the claimant is subject to section 267 of  
19 the Internal Revenue Code for purposes of this subsection.

20 **SECTION 2113.** 71.47 (5h) (c) 2. of the statutes is amended to read:

21 71.47 (5h) (c) 2. A claimant may claim the credit under par. (b) 2. for an amount  
22 expended to construct, rehabilitate, remodel, or repair real property, if the claimant  
23 began the physical work of construction, rehabilitation, remodeling, or repair, or any  
24 demolition or destruction in preparation for the physical work, after December 31,  
25 2007, ~~or if~~ and the completed project is placed in service after December 31, 2007.



1           **SECTION 2114.** 71.47 (5h) (c) 3. of the statutes is amended to read:

2           71.47 **(5h)** (c) 3. A claimant may claim the credit under par. (b) 2. for an amount  
3           expended to acquire real property, if the property is not previously owned property  
4           and if the claimant acquires the property after December 31, 2007, ~~or if~~ and the  
5           completed project is placed in service after December 31, 2007.

6           **SECTION 2115.** 71.47 (5i) of the statutes is created to read:

7           71.47 **(5i)** ELECTRONIC MEDICAL RECORDS CREDIT. (a) *Definitions.* In this  
8           subsection, "claimant" means a person who files a claim under this subsection.

9           (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
10           taxable years beginning after December 31, 2009, a claimant may claim as a credit  
11           against the taxes imposed under s. 71.43, up to the amount of those taxes, an amount  
12           equal to 50 percent of the amount the claimant paid in the taxable year for  
13           information technology hardware or software that is used to maintain medical  
14           records in electronic form, if the claimant is a health care provider, as defined in s.  
15           146.81 (1).

16           (c) *Limitations.* 1. The maximum amount of the credits that may be claimed  
17           under this subsection and ss. 71.07 (5i) and 71.28 (5i) in a taxable year is  
18           \$10,000,000, as allocated under s. 560.204.

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

1 companies, and shareholders of tax-option corporations may claim the credit in  
2 proportion to their ownership interests.

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

5 **SECTION 2116.** 71.47 (5j) of the statutes is created to read:

6 **71.47 (5j) ETHANOL AND BIODIESEL FUEL PUMP CREDIT.** (a) *Definitions.* In this  
7 subsection:

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

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

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

11 (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
12 taxable years beginning after December 31, 2007, and before January 1, 2018, a  
13 claimant may claim as a credit against the taxes imposed under s. 71.43, up to the  
14 amount of the taxes, an amount that is equal to 25 percent of the amount that the  
15 claimant paid in the taxable year to install or retrofit pumps located in this state that  
16 dispense motor vehicle fuel consisting of at least 85 percent ethanol or at least 20  
17 percent biodiesel fuel.

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

22 2. Partnerships, limited liability companies, and tax-option corporations may  
23 not claim the credit under this subsection, but the eligibility for, and the amount of,  
24 the credit are based on their payment of amounts under par. (b). A partnership,  
25 limited liability company, or tax-option corporation shall compute the amount of

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

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

7 **SECTION 2116m.** 71.47 (5k) of the statutes is created to read:

8 **71.47 (5k) COMMUNITY REHABILITATION PROGRAM CREDIT.** (a) *Definitions.* In this  
9 subsection:

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

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

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

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

21 (b) *Filing claims.* Subject to the limitations provided in this subsection, for  
22 taxable years beginning after July 1, 2009, a claimant may claim as a credit against  
23 the tax imposed under s. 71.43, up to the amount of those taxes, an amount equal to  
24 5 percent of the amount the claimant paid in the taxable year to a community

**SECTION 2116m**

1 rehabilitation program to perform work for the claimant's business, pursuant to a  
2 contract.

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

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

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

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

22 **SECTION 2116n.** 71.49 (1) (bn) of the statutes is created to read:

23 71.49 (1) (bn) Community rehabilitation program credit under s. 71.47 (5k).

24 **SECTION 2116s.** 71.49 (1) (cn) of the statutes is created to read:

25 71.49 (1) (cn) Biodiesel fuel production credit under s. 71.47 (3h).