

2009 DRAFTING REQUEST

Bill

Received: 10/29/2008

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Roger Roth (608) 266-7500

By/Representing: jason

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax, Business - credits

Extra Copies:

Submit via email: YES

Requester's email: Rep.Roth@legis.wisconsin.gov

Carbon copy (CC:) to: joseph.kreye@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

Energy efficient commercial buildings deduction

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 10/29/2008	nmatzke 11/11/2008		_____			State
/1			phenry 11/12/2008	_____	mbarman 11/12/2008	cduerst 01/06/2009	

FE Sent For:

at  
intro

<END>

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### Topic:

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See attached

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/?	jkreye	11 10/30 11/19 f 11/11	11 12 ph	11 12 ph jk			

<END>

**Kreye, Joseph**

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**From:** Culotta, Jason  
**Sent:** Wednesday, October 29, 2008 1:16 PM  
**To:** Kreye, Joseph  
**Subject:** RE: energy efficiency tax deduction re-draft

Joe,  
Sorry about that.  
It's the federal bailout bill, officially the Emergency Economic Stabilization Act of 2008. It is Public Law 110-343.  
Thanks for checking!  
--Jason

---

**From:** Kreye, Joseph  
**Sent:** Wednesday, October 29, 2008 12:06 PM  
**To:** Culotta, Jason  
**Subject:** RE: energy efficiency tax deduction re-draft

Jason,

Do you happen to know (or does Sadie) what the Public Law number is for the citation to sec. 303 below? Or least the name of the act that made the change?

Joe

**Joseph T. Kreye**  
Senior Legislative Attorney  
Legislative Reference Bureau  
(608) 266-2263

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**From:** Culotta, Jason  
**Sent:** Wednesday, October 29, 2008 11:46 AM  
**To:** Kreye, Joseph  
**Subject:** energy efficiency tax deduction re-draft

Joe,  
Congress recently extended the federal energy efficient commercial building tax deduction through the 2013 tax year. Representative Roth would like to have re-drafted his bill from last session to update Wisconsin's IRC for this provision. The original draft you had prepared for Rep. Roth was LRB-3447/1. Then a sub was prepared, LRBs0270/1. I would think we would want to work off that sub for the 2009 bill draft.  
Let me know if you have any further questions regarding this.  
Thanks,

Jason Culotta  
Legislative assistant  
Office of Representative Roger Roth  
(608) 266-7500

10/29/2008

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**From:** Vander Velde, Sadie [mailto:Sadie.VanderVelde@mail.house.gov]  
**Sent:** Thursday, October 23, 2008 4:50 PM  
**To:** Culotta, Jason  
**Subject:** Tax credit language

Sadie, Here's the language from the bill. It appears that the energy efficient commercial buildings deduction was extended for five years - through December 31, 2013.

**SEC. 303. ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION.**

Subsection (h) of section 179D is amended by striking  
"December 31, 2008" and inserting "December 31, 2013".

Sadie Vander Velde  
Staff Assistant  
Congressman Tom Petri  
490 W Rolling Meadows Dr, Suite B  
Fond du Lac, WI 54937  
(920) 922-1180

06/3/11

~~ASSEMBLY SUBSTITUTE AMENDMENT,  
TO 2007 ASSEMBLY BILL 694~~

P.W.F.

SA 07 ✓  
x-ref ✓

in 10-29-08

re-gen

1 AN ACT *to amend* 71.01 (6) (t), 71.22 (4) (t), 71.22 (4m) (r), 71.26 (2) (b) 18., 71.34  
2 (1g) (t) and 71.42 (2) (s); and *to create* 71.26 (2) (b) 20. of the statutes; **relating**  
3 **to:** adopting changes to the Internal Revenue Code for state income tax  
4 purposes related to deductions for energy efficient commercial buildings.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

INSERT A

XXXXXX

5 SECTION 1. 71.01 (6) (t) of the statutes, as created by 2007 Wisconsin Act 20,  
6 is amended to read:

7 71.01 (6) (t) For taxable years that begin after December 31, 2006, for natural  
8 persons and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
9 reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code  
10 as amended to December 31, 2006, 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, sections 1, 3,

1 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
2 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
3 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
4 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
5 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
6 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
7 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
8 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
9 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, except for  
10 division A, section 204 of P.L. 109-432, and as indirectly affected by P.L. 99-514, P.L.  
11 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
12 101-280, P.L. 101-508, P.L. 102-90, 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. 104-117, P.L. 104-188, excluding sections  
16 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
17 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
18 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
19 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
20 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
21 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,  
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.

and section 303 of P.L. 110-343

1 108-357, P.L. 108-375, 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. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
 4 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
 5 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
 6 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
 7 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
 8 109-280 and division A, section 204 of P.L. 109-432. The Internal Revenue Code  
 9 applies for Wisconsin purposes at the same time as for federal purposes.  
 10 Amendments to the federal Internal Revenue Code enacted after December 31, 2006,  
 11 do not apply to this paragraph with respect to taxable years beginning after  
 12 December 31, 2006.

INSERT B

13 SECTION 2. 71.22 (4) (t) of the statutes, as created by 2007 Wisconsin Act 20,  
 14 is amended to read:

15 71.22 (4) (t) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
 16 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
 17 December 31, 2006, means the federal Internal Revenue Code as amended to  
 18 December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
 19 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
 20 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
 21 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
 22 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
 23 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
 24 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
 25 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,



1 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.  
2 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
3 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, 512, and 513 of P.L.  
4 109–222, sections 811 and 844 of P.L. 109–280, and P.L. 109–432, except for division  
5 A. section 204 of P.L. 109–432, and as indirectly affected in the provisions applicable  
6 to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803  
7 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section  
8 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239,  
9 P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
10 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
11 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
12 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
13 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.  
14 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.  
15 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,  
16 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.  
17 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L.  
18 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and  
19 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L.  
20 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316,  
21 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 201, 211, 242,  
22 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L.  
23 109–7, 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. 109–59, excluding section 11146  
25 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135,

*and sections 303 of P.L. 110-343*

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, P.L. 109-151, P.L. 109-222, excluding sections  
3 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,  
4 excluding sections 811 and 844 of P.L. 109-280, and division A, section 204 of P.L.  
5 109-432. The Internal Revenue Code applies for Wisconsin purposes at the same  
6 time as for federal purposes. Amendments to the federal Internal Revenue Code  
7 enacted after December 31, 2006, do not apply to this paragraph with respect to  
8 taxable years beginning after December 31, 2006. INSERT B

9 **SECTION 3.** 71.22 (4m) (r) of the statutes, as created by 2007 Wisconsin Act 20,

10 is amended 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, except <sup>for</sup> division A.

① for section 204 of P.L. 109-432, and as indirectly affected in the provisions applicable  
2 to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
3 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
4 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
5 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
6 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
7 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
8 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
9 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
10 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
11 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
12 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,  
13 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
14 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
15 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
16 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
17 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
18 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
19 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
20 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
21 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
22 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
23 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
24 109-280, and division A section 204 of P.L. 109-432. The Internal Revenue Code  
25 applies for Wisconsin purposes at the same time as for federal purposes.

and section 303 of P.L. 110-343

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

4 **SECTION 4.** 71.26 (2) (b) 18. of the statutes is amended to read:

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

1 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
2 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
3 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
4 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.  
5 105–178, P.L. 105–206, P.L. 105–277, 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. 107–15, P.L. 107–16,  
7 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.  
8 107–147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181,  
9 P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201,  
10 and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L.  
11 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316,  
12 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 201, 211, 242,  
13 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, and P.L. 108–476,  
14 P.L. 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. 109–151,  
18 P.L. 109–222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109–222, P.L.  
19 109–227, and P.L. 109–280, excluding sections 811 and 844 of P.L. 109–280, “net  
20 income” means the federal regulated investment company taxable income, federal  
21 real estate mortgage investment conduit taxable income, federal real estate  
22 investment trust or financial asset securitization investment trust taxable income  
23 of the corporation, conduit, or trust as determined under the Internal Revenue Code  
24 as amended to December 31, 2004, excluding sections 103, 104, and 110 of P.L.  
25 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,

1 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,  
2 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section  
3 431 of P.L. 107–16, section sections 101 and 301 (a) of P.L. 107–147, sections 106, 201,  
4 and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and  
5 403 (a) of P.L. 108–311, and sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909,  
6 and 910 of P.L. 108–357, and as amended by P.L. 109–7, P.L. 109–58, excluding  
7 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
8 of P.L. 109–58, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135,  
9 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
10 (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections  
11 101, 207, 209, 503, 512, and 513 of P.L. 109–222, P.L. 109–227, and P.L. 109–280,  
12 excluding sections 811 and 844 of P.L. 109–280, and as indirectly affected in the  
13 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647,  
14 P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,  
15 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.  
16 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
17 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,  
18 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.  
19 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.  
20 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections  
21 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.  
22 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding section  
23 sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276,  
24 P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.  
25 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.

1 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
2 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
3 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476, P.L. 109-7, P.L.  
4 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
5 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301 of P.L.  
6 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
7 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
8 109-222, 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, except  
10 that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be  
11 depreciated for taxable years 1983 to 1986 under the Internal Revenue Code as  
12 amended to December 31, 1980, shall continue to be depreciated under the Internal  
13 Revenue Code as amended to December 31, 1980, and except that the appropriate  
14 amount shall be added or subtracted to reflect differences between the depreciation  
15 or adjusted basis for federal income tax purposes and the depreciation or adjusted  
16 basis under this chapter of any property disposed of during the taxable year. The  
17 Internal Revenue Code as amended to December 31, 2004, excluding sections 103,  
18 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
19 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
20 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
21 P.L. 106-573, section 431 of P.L. 107-16, section sections 101 and 301 (a) of P.L.  
22 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,  
23 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, and sections 101, 201, 211,  
24 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, and as amended by P.L.  
25 109-7, 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 as  
6 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
7 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
8 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
9 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
10 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
11 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
12 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
13 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
14 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
15 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
16 107-147, excluding ~~section~~ sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181,  
17 P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201,  
18 and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
19 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
20 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
21 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, and P.L. 108-476,  
22 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
23 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301  
24 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to  
25 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,



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

**SECTION 5.** 71.26 (2) (b) 20. of the statutes is created to read:

71.26 (2) (b) 20. For taxable years that begin after December 31, 2006, for a corporation, conduit, or common law trust which qualifies as a regulated investment company, real estate mortgage investment conduit, real estate investment trust, or financial asset securitization investment trust under the Internal Revenue Code as

1 amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102–227,  
2 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections  
3 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and  
4 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of  
5 P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of  
6 P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of  
7 P.L. 108–311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
8 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
9 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.  
10 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
11 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, 512, and 513 of P.L.  
12 109–222, sections 811 and 844 of P.L. 109–280, and P.L. 109–432, except for division  
13 A, section 204 of P.L. 109–432, and as indirectly affected in the provisions applicable  
14 to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L.  
15 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections  
16 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding  
17 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L.  
18 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections  
19 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L.  
20 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L.  
21 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of  
22 P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L.  
23 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a)  
24 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,  
25 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,

1 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
2 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
3 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
4 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
5 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
6 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
7 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
8 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
9 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
10 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,  
11 and division A, section 204 of P.L. 109-432, "net income" means the federal regulated  
12 investment company taxable income, federal real estate mortgage investment  
13 conduit taxable income, federal real estate investment trust or financial asset  
14 securitization investment trust taxable income of the corporation, conduit, or trust  
15 as determined under the Internal Revenue Code as amended to December 31, 2006,  
16 excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171  
17 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and  
18 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165  
19 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of  
20 P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,  
21 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242,  
22 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308,  
23 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,  
24 section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as  
25 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,

1 sections 101, 207, 209, 503, 512, and 513 of P.L. 109–222, sections 811 and 844 of P.L.  
2 109–280, and P.L. 109–432, except for division A, section 204 of P.L. 109–432, and as  
3 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, P.L.  
4 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.  
5 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
6 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
7 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
8 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
9 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.  
10 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.  
11 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,  
12 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.  
13 107–147, excluding sections 101 and 301 (a) 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, P.L. 108–173, excluding section 1201 of P.L.  
16 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316,  
17 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 201, 211, 242,  
18 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L.  
19 109–7, 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. 109–59, excluding section 11146  
21 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135,  
22 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
23 (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections  
24 101, 207, 209, 503, 512, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280,  
25 excluding sections 811 and 844 of P.L. 109–280, and division A, section 204 of P.L.

1 109-432, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is  
2 required to be depreciated for taxable years 1983 to 1986 under the Internal Revenue  
3 Code as amended to December 31, 1980, shall continue to be depreciated under the  
4 Internal Revenue Code as amended to December 31, 1980, and except that the  
5 appropriate amount shall be added or subtracted to reflect differences between the  
6 depreciation or adjusted basis for federal income tax purposes and the depreciation  
7 or adjusted basis under this chapter of any property disposed of during the taxable  
8 year. The Internal Revenue Code as amended to December 31, 2006, excluding  
9 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),  
10 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and  
11 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165  
12 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of  
13 P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,  
14 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242,  
15 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308,  
16 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,  
17 section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as  
18 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,  
19 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L.  
20 109-280, and P.L. 109-432, except for division A, section 204 of P.L. 109-432, and as  
21 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L.  
22 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
23 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
24 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
25 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

1 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
2 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
3 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
4 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
5 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
6 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
7 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
8 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
9 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
10 401, and 403 (a) of P.L. 108-311, 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. 108-375, P.L. 108-476, P.L.  
12 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
13 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146  
14 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
15 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
16 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
17 101, 207, 209, 503, 512, and 513 of P.L. 109-222, 109-227, P.L. 109-280, excluding  
18 sections 811 and 844 of P.L. 109-280, and division A, section 204 of P.L. 109-432,  
19 applies for Wisconsin purposes at the same time as for federal purposes.  
20 Amendments to the Internal Revenue Code enacted after December 31, 2006, do not  
21 apply to this subdivision with respect to taxable years that begin after  
22 December 31, 2006.

23 **SECTION 6.** 71.34 (1g) (t) of the statutes, as created by 2007 Wisconsin Act 20,  
24 is amended to read:

INSERT  
17-22

1           71.34 (1g) (t) "Internal Revenue Code" for tax-option corporations, for taxable  
2 years that begin after December 31, 2006, means the federal Internal Revenue Code  
3 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.  
4 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
5 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
6 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
7 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
8 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
9 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
10 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
11 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
12 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
13 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
14 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, except for  
15 division A, section 204 of P.L. 109-432, and as indirectly affected in the provisions  
16 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding  
17 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514  
18 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
19 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
20 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
21 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
22 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
23 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
24 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
25 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,

and section 303 of P.L. 110-343,

1 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
 2 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.  
 3 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
 4 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201  
 5 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
 6 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,  
 7 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.  
 8 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,  
 9 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding  
 10 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.  
 11 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
 12 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding  
 13 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L.  
 14 109-280, excluding sections 811 and 844 of P.L. 109-280, and division A, section 204  
 15 of P.L. 109-432, except that section 1366 (f) (relating to pass-through of items to  
 16 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under  
 17 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes  
 18 at the same time as for federal purposes. Amendments to the federal Internal  
 19 Revenue Code enacted after December 31, 2006, do not apply to this paragraph with  
 20 respect to taxable years beginning after December 31, 2006. INSERT B

21 **SECTION 7.** 71.42 (2) (s) of the statutes, as created by 2007 Wisconsin Act 20,

22 is amended to read:

23 71.42 (2) (s) For taxable years that begin after December 31, 2006, "Internal  
 24 Revenue Code" means the federal Internal Revenue Code as amended to  
 25 December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227, sections



1 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b),  
2 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L.  
3 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L.  
4 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L.  
5 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
6 108–311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
7 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
8 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.  
9 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
10 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, 512, and 513 of P.L.  
11 109–222, sections 811 and 844 of P.L. 109–280, and P.L. 109–432, except for section  
12 division A, <sup>section</sup> 204 of P.L. 109–432. and as indirectly affected by P.L. 99–514, P.L.  
13 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L.  
14 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
15 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
16 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
17 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
18 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.  
19 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.  
20 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,  
21 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.  
22 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L.  
23 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and  
24 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L.  
25 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316,

1 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
 2 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, 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. 109-59, excluding section 11146  
 5 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
 6 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
 7 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
 8 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280,  
 9 excluding sections 811 and 844 of P.L. 109-280, and division A, section 204 of P.L.  
 10 109-432, except that "Internal Revenue Code" does not include section 847 of the  
 11 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin  
 12 purposes at the same time as for federal purposes. Amendments to the federal  
 13 Internal Revenue Code enacted after December 31, 2006, do not apply to this  
 14 paragraph with respect to taxable years beginning after December 31, 2006.

(END)

INSERT B

and section 303 of P.L. 110-343,

# 2007 ASSEMBLY BILL 694

January 11, 2008 - Introduced by Representatives ROTH, ALBERS, FIELDS, HAHN, JESKEWITZ, LOTHIAN, MOLEPSKE, MUSSER, NELSON, OWENS, SMITH, SOLETSKI, VOS and WOOD, cosponsored by Senators GROTHMAN, KANAVAS, LEIBHAM, ROESSLER and TAYLOR. Referred to Committee on Jobs and The Economy.

1 AN ACT *to amend* 71.01 (6) (r), 71.01 (6) (s), 71.01 (6) (t), 71.22 (4) (r), 71.22 (4)  
 2 (s), 71.22 (4) (t), 71.22 (4m) (p), 71.22 (4m) (q), 71.22 (4m) (r), 71.26 (2) (b) 18.,  
 3 71.34 (1g) (r), 71.34 (1g) (s), 71.34 (1g) (t), 71.42 (2) (q), 71.42 (2) (r) and 71.42  
 4 (2) (s); and *to create* 71.26 (2) (b) 19. and 71.26 (2) (b) 20. of the statutes;  
 5 **relating to:** adopting changes to the Internal Revenue Code for state income  
 6 tax purposes related to deductions for energy efficient commercial buildings.

INSERT  
A

### *Analysis by the Legislative Reference Bureau*

*act<sup>s</sup> extend*

This bill adopts, for state income and franchise tax purposes, changes made to the Internal Revenue Code by the federal Tax Relief and Health Care Act of 2006 related to a deduction for energy efficient commercial buildings. The act extends the eligibility for the deduction to property placed in service no later than December 31, 2008, rather than December 31, 2007.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

2013

*and the Emergency Economic H<sub>2</sub>abilization Act of 2008*

2009-2010 DRAFTING INSERT  
FROM THE  
LEGISLATIVE REFERENCE BUREAU

LRB-0613/?ins  
JK:.....

Insert B

1 <sup>no ff</sup>, except that changes to the Internal Revenue Code made by division A, section  
2 204 of P.L. 109-432 and section 303 of P.L. 110-343, and changes that indirectly  
3 affect the provisions applicable to this subchapter made by division A, section 204  
4 of P.L. 109-432 and section 303 of P.L. 110-343 apply for Wisconsin purposes at the  
5 same time as for federal purposes

Insert 17-22

6 SECTION 1. 71.26 (2) (b) 20. of the statutes is amended to read:

7 71.26 (2) (b) 20. For taxable years that begin after December 31, 2006, for a  
8 corporation, conduit, or common law trust which qualifies as a regulated investment  
9 company, real estate mortgage investment conduit, real estate investment trust, or  
10 financial asset securitization investment trust under the Internal Revenue Code as  
11 amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L. 102-227,  
12 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections  
13 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and  
14 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of  
15 P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of  
16 P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of  
17 P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
18 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
19 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
20 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
21 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L.  
22 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, except for division

1 A, section 204 of P.L. 109-432, and as indirectly affected in the provisions applicable  
2 to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
3 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
4 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
5 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
6 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
7 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
8 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
9 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
10 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
11 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
12 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,  
13 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
14 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
15 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
16 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
17 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
18 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
19 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
20 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
21 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
22 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
23 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.  
24 109-280, division A, section 204 of P.L. 109-432, and section 303 of P.L. 110-343, “net  
25 income” means the federal regulated investment company taxable income, federal

1 real estate mortgage investment conduit taxable income, federal real estate  
2 investment trust or financial asset securitization investment trust taxable income  
3 of the corporation, conduit, or trust as determined under the Internal Revenue Code  
4 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.  
5 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,  
6 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,  
7 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section  
8 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and  
9 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403  
10 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
11 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
12 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
13 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
14 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
15 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, except for  
16 division A, section 204 of P.L. 109-432, and as indirectly affected in the provisions  
17 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.  
18 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
19 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
20 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
21 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
22 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
23 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
24 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
25 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.

1 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
2 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
3 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
4 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
5 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
6 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,  
7 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,  
8 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,  
9 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.  
10 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,  
11 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
12 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,  
13 and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and  
14 844 of P.L. 109-280, division A, section 204 of P.L. 109-432, and section 303 of P.L.  
15 110-343, except that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is  
16 required to be depreciated for taxable years 1983 to 1986 under the Internal Revenue  
17 Code as amended to December 31, 1980, shall continue to be depreciated under the  
18 Internal Revenue Code as amended to December 31, 1980, and except that the  
19 appropriate amount shall be added or subtracted to reflect differences between the  
20 depreciation or adjusted basis for federal income tax purposes and the depreciation  
21 or adjusted basis under this chapter of any property disposed of during the taxable  
22 year. The Internal Revenue Code as amended to December 31, 2006, excluding  
23 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),  
24 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and  
25 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165

1 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of  
2 P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,  
3 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242,  
4 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308,  
5 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,  
6 section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as  
7 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,  
8 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L.  
9 109-280, and P.L. 109-432, except for division A, section 204 of P.L. 109-432, 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, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
12 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
13 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
14 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
15 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
16 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
17 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
18 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
19 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.  
20 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.  
21 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and  
22 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.  
23 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,  
24 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,  
25 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.



1 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
2 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146  
3 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,  
4 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
5 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections  
6 101, 207, 209, 503, 512, and 513 of P.L. 109-222, 109-227, and P.L. 109-280,  
7 excluding sections 811 and 844 of P.L. 109-280, division A, section 204 of P.L.  
8 109-432, and section 303 of P.L. 110-343, applies for Wisconsin purposes at the same  
9 time as for federal purposes. Amendments to the Internal Revenue Code enacted  
10 after December 31, 2006, do not apply to this subdivision with respect to taxable  
11 years that begin after December 31, 2006, except that changes to the Internal  
12 Revenue Code made by division A, section 204 of P.L. 109-432 and section 303 of P.L.  
13 110-343, and changes that indirectly affect the provisions applicable to this  
14 subchapter made by division A, section 204 of P.L. 109-432 and section 303 of P.L.  
15 110-343 apply for Wisconsin purposes at the same time as for federal purposes.

stet.

**History:** 1987 a. 312; 1987 a. 411 ss. 22, 124 to 129; 1989 a. 31, 336; 1991 a. 37, 39, 221, 269; 1993 a. 16, 112, 246, 263, 399, 437, 491; 1995 a. 27, 56, 351, 371, 380, 428; 1997 a. 27, 37, 184, 237; 1999 a. 9, 65; 1999 a. 150 s. 672; 1999 a. 167, 194; 2001 a. 16, 38, 106, 109; 2003 a. 33, 85, 99, 135, 255, 326; 2005 a. 25, 74, 335, 361, 362, 479, 483; 2007 a. 20, 96, 97, 151, 226.

**Duerst, Christina**

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**From:** Rep.Roth  
**Sent:** Tuesday, January 06, 2009 11:02 AM  
**To:** LRB.Legal  
**Subject:** Draft Review: LRB 09-0613/1 Topic: Energy efficient commercial buildings deduction

Please Jacket LRB 09-0613/1 for the ASSEMBLY.