

1 applicable to this subchapter made by P.L. 108-203, P.L. 108-218, P.L. 108-311,
2 excluding sections 306, 307, 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. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
7 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
8 (q), and 405 of P.L. 109-135, P.L. 109-227, and P.L. 109-280, excluding sections 811
9 and 844 of P.L. 109-280, and P.L. 110-458, apply for Wisconsin purposes at the same
10 time as for federal purposes.

11 **SECTION 1530.** 71.01 (6) (r) of the statutes is amended to read:

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

1 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.
2 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
3 109-227, ~~and~~ P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.
4 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
5 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
6 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
7 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
8 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
9 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
10 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
11 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
12 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
13 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
14 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
15 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
16 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
17 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
18 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
19 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
20 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
21 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, 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, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin
2 purposes at the same time as for federal purposes. Amendments to the federal
3 Internal Revenue Code enacted after December 31, 2004, do not apply to this
4 paragraph with respect to taxable years beginning after December 31, 2004, and
5 before January 1, 2006, except that changes to the Internal Revenue Code made by
6 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
7 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73, excluding section 301
8 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to
9 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151,
10 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
11 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.
12 110-458, and changes that indirectly affect the provisions applicable to this
13 subchapter made by P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309,
14 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-73,
15 excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201
16 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L.
17 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and
18 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844
19 of P.L. 109-280, and P.L. 110-458, apply for Wisconsin purposes at the same time as
20 for federal purposes.

21 **SECTION 1531.** 71.01 (6) (s) of the statutes is amended to read:

22 71.01 (6) (s) For taxable years that begin after December 31, 2005, and before
23 January 1, 2007, for natural persons and fiduciaries, except fiduciaries of nuclear
24 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
25 Internal Revenue Code as amended to December 31, 2005, excluding sections 103,

1 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
2 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
3 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
4 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
5 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
6 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
7 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
8 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
9 P.L. 109-59, section 301 of P.L. 109-73, and sections 101, 105, 201 (a) as it relates
10 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, and as
11 amended by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
12 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
13 109-280, P.L. 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203,
14 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,
15 P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
16 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
17 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
18 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202
19 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
20 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
21 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
22 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
23 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
24 107-147, 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, and P.L. 109-280, excluding sections 811 and 844 of P.L.
11 109-280, and P.L. 110-458. 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, 2005, do not apply to this
14 paragraph with respect to taxable years beginning after December 31, 2005, and
15 before January 1, 2007, except that changes to the Internal Revenue Code made by
16 P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
17 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.
18 110-458, and changes that indirectly affect the provisions applicable to this
19 subchapter made by P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513
20 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of
21 P.L. 109-280, and P.L. 110-458, apply for Wisconsin purposes at the same time as
22 for federal purposes.

23 **SECTION 1532.** 71.01 (6) (t) of the statutes is amended to read:

24 71.01 (6) (t) For taxable years that begin after December 31, 2006, and before
25 January 1, 2008, for natural persons and fiduciaries, except fiduciaries of nuclear

1 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
2 Internal Revenue Code as amended to December 31, 2006, excluding sections 103,
3 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
4 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
5 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
6 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
7 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
8 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
9 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
10 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
11 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to
12 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,
13 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and
14 P.L. 109-432, and as amended by P.L. 110-458, and as indirectly affected by P.L.
15 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
16 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections
17 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
18 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
19 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188,
20 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
21 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
22 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
23 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
24 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
25 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.

1 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
2 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
3 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
4 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
5 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,
6 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
7 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.
8 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
9 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
10 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,
11 and 513 of P.L. 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and
12 844 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code applies for
13 Wisconsin purposes at the same time as for federal purposes. Amendments to the
14 federal Internal Revenue Code enacted after December 31, 2006, do not apply to this
15 paragraph with respect to taxable years beginning after December 31, 2006, and
16 before January 1, 2008, except that changes to the Internal Revenue Code made by
17 P.L. 110-458, and changes that indirectly affect the provisions applicable to this
18 subchapter made by P.L. 110-458, apply for Wisconsin purposes at the same time as
19 for federal purposes.

20 **SECTION 1533.** 71.01 (6) (u) of the statutes is created to read:

21 71.01 (6) (u) For taxable years that begin after December 31, 2007, and before
22 January 1, 2009, for natural persons and fiduciaries, except fiduciaries of nuclear
23 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
24 Internal Revenue Code as amended to December 31, 2007, excluding sections 103,
25 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203

1 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
2 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
3 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
4 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
5 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
6 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
7 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
8 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to
9 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,
10 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L.
11 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, and
12 P.L. 110-172, and as amendeded by P.L. 110-458, and as indirectly affected by P.L.
13 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
14 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections
15 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
16 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
17 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, 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 sections
23 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
24 107-358, 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, P.L. 108-476, P.L. 109-7, P.L. 109-58,
4 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
5 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.
6 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
7 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
8 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,
9 and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844
10 of P.L. 109-280, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin
11 purposes at the same time as for federal purposes. Amendments to the federal
12 Internal Revenue Code enacted after December 31, 2007, do not apply to this
13 paragraph with respect to taxable years beginning after December 31, 2007, and
14 before January 1, 2009, except that changes to the Internal Revenue Code made by
15 P.L. 110-458, and changes that indirectly affect the provisions applicable to this
16 subchapter made by P.L. 110-458, apply for Wisconsin purposes at the same time as
17 for federal purposes.

18 **SECTION 1534.** 71.01 (6) (um) of the statutes is created to read:

19 71.01 (6) (um) For taxable years that begin after December 31, 2008, for
20 natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust
21 or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
22 as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L.
23 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
24 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
25 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section

1 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
2 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
3 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
4 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
5 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section
6 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
7 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and
8 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28,
9 P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185,
10 P.L. 110-234, P.L. 110-245, P.L. 110-289, P.L. 110-317, P.L. 110-343, and P.L.
11 110-351 and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
12 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
13 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
14 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
15 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
16 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
17 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
18 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
19 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
20 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
21 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
22 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
23 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
24 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
25 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102,

1 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
2 P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
3 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59,
4 excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L.
5 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
6 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.
7 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.
8 109-227, P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.
9 110-458, The Internal Revenue Code applies for Wisconsin purposes at the same
10 time as for federal purposes. Amendments to the federal Internal Revenue Code
11 enacted after December 31, 2008, do not apply to this paragraph with respect to
12 taxable years beginning after December 31, 2008.

13 **SECTION 1535.** 71.01 (13) of the statutes is amended to read:

14 71.01 (13) "Wisconsin adjusted gross income" means federal adjusted gross
15 income, with the modifications prescribed in s. 71.05 (6) to (12), (19) ~~and~~, (20), and
16 (24).

17 **SECTION 1536.** 71.03 (7) (f) of the statutes is created to read:

18 71.03 (7) (f) For taxable years beginning after December 31, 2008, for persons
19 who qualify for a federal extension of time to file under 26 USC 7508A due to a
20 presidentially declared disaster or terroristic or military action.

21 **SECTION 1537.** 71.04 (7) (a) of the statutes is amended to read:

22 71.04 (7) (a) The sales factor is a fraction, the numerator of which is the total
23 sales of the taxpayer in this state during the tax period, and the denominator of
24 which is the total sales of the taxpayer everywhere during the tax period. For sales
25 of tangible personal property, the numerator of the sales factor is the sales of the

1 taxpayer during the tax period under par. (b) 1. and 2. plus 50% 100 percent of the
2 sales of the taxpayer during the tax period under pars. (b) 2m. and 3. and (c). For
3 purposes of applying pars. (b) 2m. and 3. and (c), if a taxpayer is within another
4 state's jurisdiction for income or franchise tax purposes for any part of the taxable
5 year, it is considered to be within that state's jurisdiction for income or franchise tax
6 purposes for the entire taxable year.

7 **SECTION 1538b.** 71.04 (7) (df) 3. of the statutes is repealed.

8 **SECTION 1539b.** 71.04 (7) (dh) 4. of the statutes is repealed.

9 **SECTION 1539c.** 71.04 (7) (dj) 2. of the statutes, as created by 2009 Wisconsin
10 Act 2, is repealed.

11 **SECTION 1539d.** 71.04 (7) (dk) 2. of the statutes, as created by 2009 Wisconsin
12 Act 2, is repealed.

13 **SECTION 1539m.** 71.05 (1) (c) 9. of the statutes is created to read:

14 71.05 (1) (c) 9. The southeastern[✓] regional transit authority under s. 59.58 (7)
15 (f).

16 **SECTION 1540d.** 71.05 (6) (a) 15. of the statutes, as affected by 2009 Wisconsin
17 Act 2, is amended to read:

18 71.05 (6) (a) 15. The amount of the credits computed under s. 71.07 (2dd), (2de),
19 (2di), (2dj), (2dL), (2dm), (2dr), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), ~~(3q)~~, (3r), (3s),
20 (3t), (3w), (5e), (5f), (5h), (5i), (5j), ~~and (5k)~~, and (8r) and not passed through by a
21 partnership, limited liability company, or tax-option corporation that has added that
22 amount to the partnership's, company's, or tax-option corporation's income under s.
23 71.21 (4) or 71.34 (1k) (g).

24 **SECTION 1541.** 71.05 (6) (a) 21. of the statutes is amended to read:

1 71.05 (6) (a) 21. Any For taxable years beginning after December 31, 2007, and
2 before January 1, 2009, any amount deducted as income attributable to domestic
3 production activities under section 199 of the Internal Revenue Code if the
4 individual claiming the deduction is a nonresident or part-year resident of this state
5 and if the domestic production activities income is not attributable to a trade or
6 business that is taxable by this state.

7 **SECTION 1542.** 71.05 (6) (a) 22. of the statutes is amended to read:

8 71.05 (6) (a) 22. If For taxable years beginning after December 31, 2007, and
9 before January 1, 2009, if an individual is a nonresident or part-year resident of this
10 state and a portion of the amount the individual deducted as income attributable to
11 domestic production activities under section 199 of the Internal Revenue Code is
12 attributable to a trade or business that is taxable by this state, the amount deducted
13 under section 199 for federal income tax purposes and in excess of that amount,
14 multiplied by a fraction, the numerator of which is the individual's net earnings from
15 the trade or business that is taxable by this state and the denominator of which is
16 the individual's total net earnings from the trade or business to which the deduction
17 under section 199 of the Internal Revenue Code applies.

18 **SECTION 1543.** 71.05 (6) (b) 9. of the statutes is amended to read:

19 71.05 (6) (b) 9. On assets held more than one year and on all assets acquired
20 from a decedent, ~~60%~~ 30 percent of the capital gain as computed under the internal
21 revenue code, not including capital gains for which the federal tax treatment is
22 determined under section 406 of P.L. 99-514; not including amounts treated as
23 ordinary income for federal income tax purposes because of the recapture of
24 depreciation or any other reason; and not including amounts treated as capital gain
25 for federal income tax purposes from the sale or exchange of a lottery prize. For

1 purposes of this subdivision, the capital gains and capital losses for all assets shall
2 be netted before application of the percentage.

3 **SECTION 1543c.** 71.05 (6) (b) 32. (intro.) of the statutes is amended to read:

4 71.05 (6) (b) 32. (intro.) An amount paid into a college savings account, as
5 described in s. 14.64, if the beneficiary of the account is one of the following: the
6 claimant; the claimant's child ~~and the claimant's dependent who is claimed under~~
7 ~~section 151 (e) of the Internal Revenue Code~~; the claimant's grandchild; the
8 claimant's great-grandchild; or the claimant's niece or nephew; calculated as
9 follows:

10 **SECTION 1543cc.** 71.05 (6) (b) 32. a. of the statutes is amended to read:

11 71.05 (6) (b) 32. a. An amount equal to not more than \$3,000 per beneficiary,
12 by each contributor, or \$1,500 by each contributor who is married and files
13 separately, to an account for each year to which the claim relates, except that the total
14 amount for which a deduction may be claimed under this subdivision and under
15 subd. 33., per beneficiary by any claimant may not exceed \$3,000 each year, or \$1,500
16 each year by any claimant who is married and files separately. In the case of a
17 married couple ~~filing a joint return~~, the total deduction under this subdivision and
18 under subd. 33., per beneficiary by the married couple may not exceed \$3,000 each
19 year. In the case of divorced parents, the total deduction under this subdivision and
20 under subd. 33., per beneficiary by the formerly married couple, may not exceed
21 \$3,000, and the maximum amount that may be deducted by each former spouse is
22 \$1,500, unless the divorce judgment specifies a different division of the \$3,000
23 maximum that may be claimed by each former spouse.

24 **SECTION 1543ce.** 71.05 (6) (b) 33. (intro.) of the statutes is amended to read:

1 71.05 (6) (b) 33. (intro.) An amount paid into a college tuition and expenses
2 program, as described in s. 14.63, if the beneficiary of the account is one of the
3 following: the claimant; the claimant's child ~~and the claimant's dependent who is~~
4 ~~claimed under section 151 (e) of the Internal Revenue Code~~; the claimant's
5 grandchild; the claimant's great-grandchild; or the claimant's niece or nephew;
6 calculated as follows:

7 **SECTION 1543cg.** 71.05 (6) (b) 33. a. of the statutes is amended to read:

8 71.05 (6) (b) 33. a. An amount equal to not more than \$3,000 per beneficiary,
9 by each contributor, or \$1,500 by each contributor who is married and files
10 separately, to an account for each year to which the claim relates, except that the total
11 amount for which a deduction may be claimed under this subdivision and under
12 subd. 32., per beneficiary by any claimant may not exceed \$3,000 each year, or \$1,500
13 each year by any claimant who is married and files separately. In the case of a
14 married couple ~~filing a joint return~~, the total deduction under this subdivision and
15 under subd. 32., per beneficiary by the married couple may not exceed \$3,000 each
16 year. In the case of divorced parents, the total deduction under this subdivision and
17 under subd. 32., per beneficiary by the formerly married couple, may not exceed
18 \$3,000, and the maximum amount that may be deducted by each former spouse is
19 \$1,500, unless the divorce judgment specifies a different division of the \$3,000
20 maximum that may be claimed by each former spouse. ✓

21 **SECTION 1543b.** 71.05 (6) (b) 9m. of the statutes is created to read:

22 71.05 (6) (b) 9m. On farm assets held more than one year and on all farm assets
23 acquired from a decedent, to the extent that they are not subtracted under subd. 9.
24 or 10., 60 percent of the capital gain as computed under the Internal Revenue Code,
25 not including capital gains for which the federal tax treatment is determined under

1 section 406 of P.L. 99-514; not including amounts treated as ordinary income for
2 federal income tax purposes because of the recapture of depreciation or any other
3 reason; and not including amounts treated as capital gain for federal income tax
4 purposes from the sale or exchange of a lottery prize. In this subdivision, "farm
5 assets" means livestock, farm equipment, farm real property, and farm depreciable
6 property. For purposes of this subdivision, the capital gains and capital losses for all
7 assets shall be netted before application of the percentage. ✓

8 **SECTION 1543f.** 71.05 (6) (b) 37. (intro.) of the statutes is amended to read:

9 71.05 (6) (b) 37. (intro.) For taxable years beginning after December 31, 2007,
10 and before January 1, ~~2009~~ 2011, an amount paid by an individual, other than a
11 person to whom subd. 19. applies, who has no employer and no self-employment
12 income, for medical care insurance for the individual, his or her spouse, and the
13 individual's dependents, calculated as follows:

14 **SECTION 1543fe.** 71.05 (6) (b) 38. (intro.) of the statutes is amended to read:

15 71.05 (6) (b) 38. (intro.) For taxable years beginning after December 31, ~~2008~~
16 2010, an amount paid by an individual, other than a person to whom subd. 19.
17 applies, who has no employer and no self-employment income, for medical care
18 insurance for the individual, his or her spouse, and the individual's dependents,
19 calculated as follows:

20 **SECTION 1543h.** 71.05 (6) (b) 39. (intro.) of the statutes is amended to read:

21 71.05 (6) (b) 39. (intro.) For taxable years beginning after December 31, 2007,
22 and before January 1, ~~2009~~ 2011, an amount paid by an individual who is the
23 employee of another person, if the individual's employer pays a portion of the cost of
24 the individual's medical care insurance, for medical care insurance for the
25 individual, his or her spouse, and the individual's dependents, calculated as follows:

1 **SECTION 1543he.** 71.05 (6) (b) 40. (intro.) of the statutes is amended to read:

2 71.05 (6) (b) 40. (intro.) For taxable years beginning after December 31, 2008
3 2010, and before January 1, ~~2010~~ 2012, an amount paid by an individual who is the
4 employee of another person, if the individual's employer pays a portion of the cost of
5 the individual's medical care insurance, for medical care insurance for the
6 individual, his or her spouse, and the individual's dependents, calculated as follows:

7 **SECTION 1543hm.** 71.05 (6) (b) 41. (intro.) of the statutes is amended to read:

8 71.05 (6) (b) 41. (intro.) For taxable years beginning after December 31, 2009
9 2011, and before January 1, ~~2011~~ 2013, an amount paid by an individual who is the
10 employee of another person, if the individual's employer pays a portion of the cost of
11 the individual's medical care insurance, for medical care insurance for the
12 individual, his or her spouse, and the individual's dependents, calculated as follows:

13 **SECTION 1543hs.** 71.05 (6) (b) 42. (intro.) of the statutes is amended to read:

14 71.05 (6) (b) 42. (intro.) For taxable years beginning after December 31, 2010
15 2012, an amount paid by an individual who is the employee of another person, if the
16 individual's employer pays a portion of the cost of the individual's medical care
17 insurance, for medical care insurance for the individual, his or her spouse, and the
18 individual's dependents, calculated as follows:

19 **SECTION 1543j.** 71.05 (6) (b) 43. a. of the statutes is amended to read:

20 71.05 (6) (b) 43. a. For taxable years beginning after December 31, ~~2008~~ 2010,
21 and before January 1, ~~2010~~ 2012, up to \$750 if the claimant has one qualified
22 individual and up to \$1,500 if the claimant has more than one qualified individual.

23 **SECTION 1543je.** 71.05 (6) (b) 43. b. of the statutes is amended to read:

1 71.05 (6) (b) 43. b. For taxable years beginning after December 31, ~~2009~~ 2011,
2 and before January 1, ~~2011~~ 2013, up to \$1,500 if the claimant has one qualified
3 individual and up to \$3,000 if the claimant has more than one qualified individual.

4 **SECTION 1543jm.** 71.05 (6) (b) 43. c. of the statutes is amended to read:

5 71.05 (6) (b) 43. c. For taxable years beginning after December 31, ~~2010~~ 2012,
6 and before January 1, ~~2012~~ 2014, up to \$2,250 if the claimant has one qualified
7 individual and up to \$4,500 if the claimant has more than one qualified individual.

8 **SECTION 1543js.** 71.05 (6) (b) 43. d. of the statutes is amended to read:

9 71.05 (6) (b) 43. d. For taxable years beginning after December 31, ~~2011~~ 2013,
10 up to \$3,000 if the claimant has one qualified individual and up to \$6,000 if the
11 claimant has more than one qualified individual.

12 **SECTION 1543s.** 71.05 (22) (dt) of the statutes is amended to read:

13 71.05 (22) (dt) *Standard deduction indexing, 2001 and thereafter.* For taxable
14 years beginning after December 31, 2000, the dollar amounts of the standard
15 deduction that is allowable under par. (dp) and all of the dollar amounts of Wisconsin
16 adjusted gross income under par. (dp) shall be increased each year by a percentage
17 equal to the percentage change between the U.S. consumer price index for all urban
18 consumers, U.S. city average, for the month of August of the previous year and the
19 U.S. consumer price index for all urban consumers, U.S. city average, for the month
20 of August 1999, as determined by the federal department of labor, except that for
21 taxable years beginning after December 31, 2011, the adjustment may occur only if
22 the resulting amount is greater than the corresponding amount that was calculated
23 for the previous year. Each amount that is revised under this paragraph shall be
24 rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10
25 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the

1 next higher multiple of \$10. The department of revenue shall annually adjust the
2 changes in dollar amounts required under this paragraph and incorporate the
3 changes into the income tax forms and instructions.

4 **SECTION 1544.** 71.05 (24) of the statutes is created to read:

5 71.05 (24) INCOME TAX DEFERRAL; LONG-TERM CAPITAL ASSETS. (a) In this
6 subsection:

7 1. "Claimant" means an individual; an individual partner or member of a
8 partnership, limited liability company, or limited liability partnership; or an
9 individual shareholder of a tax-option corporation.

10 2. "Financial institution" has the meaning given in s. 69.30 (1) (b).

11 3. "Long-term capital gain" means the gain realized from the sale of any capital
12 asset held more than one year that is treated as a long-term gain under the Internal
13 Revenue Code.

14 4. "Qualified new business venture" means a business certified by the
15 department of commerce under s. 560.208.

16 (b) For taxable years beginning after December 31, 2010, a claimant may
17 subtract from federal adjusted gross income any amount, up to \$10,000,000, of a
18 long-term capital gain if the claimant does all of the following:

19 1. Deposits the gain into a segregated account in a financial institution.

20 2. Within 180 days after the sale of the asset that generated the gain, invests
21 all of the proceeds in the account described under subd. 1. in a qualified new business
22 venture.

23 3. After making the investment as described under subd. 2., notifies the
24 department, on a form prepared by the department, that the claimant will not
25 declare on the claimant's income tax return the gain described under subd. 1. because



1 the claimant has reinvested the capital gain as described under subd. 2. The form
2 shall be sent to the department along with the claimant's income tax return for the
3 year to which the claim relates.

4 (c) The basis of the investment described in par. (b) 2. shall be calculated by
5 subtracting the gain described in par. (b) 1. from the amount of the investment
6 described in par. (b) 2.

7 (d) If a claimant defers the payment of income taxes on a capital gain under this
8 subsection, the claimant may not use the gain described under par. (b) 1. to net
9 capital gains and losses, as described under sub. (10) (c).

10 **SECTION 1545.** 71.06 (1p) (d) of the statutes is amended to read:

11 71.06 (1p) (d) On all taxable income exceeding \$112,500 but not exceeding
12 \$225,000, 6.75%.

13 **SECTION 1546.** 71.06 (1p) (e) of the statutes is created to read:

14 71.06 (1p) (e) On all taxable income exceeding \$225,000, 7.75 percent.

15 **SECTION 1547.** 71.06 (2) (g) 4. of the statutes is amended to read:

16 71.06 (2) (g) 4. On all taxable income exceeding \$150,000 but not exceeding
17 \$300,000, 6.75%.

18 **SECTION 1548.** 71.06 (2) (g) 5. of the statutes is created to read:

19 71.06 (2) (g) 5. On all taxable income exceeding \$300,000, 7.75 percent.

20 **SECTION 1549.** 71.06 (2) (h) 4. of the statutes is amended to read:

21 71.06 (2) (h) 4. On all taxable income exceeding \$75,000 but not exceeding
22 \$150,000, 6.75%.

23 **SECTION 1550.** 71.06 (2) (h) 5. of the statutes is created to read:

24 71.06 (2) (h) 5. On all taxable income exceeding \$150,000, 7.75 percent.

1 **SECTION 1551.** 71.06 (2e) of the statutes is renumbered 71.06 (2e) (a) and
2 amended to read:

3 **71.06 (2e) (a)** For taxable years beginning after December 31, 1998, and before
4 January 1, 2000, the maximum dollar amount in each tax bracket, and the
5 corresponding minimum dollar amount in the next bracket, under subs. (1m) and (2)
6 (c) and (d), and for taxable years beginning after December 31, 1999, the maximum
7 dollar amount in each tax bracket, and the corresponding minimum dollar amount
8 in the next bracket, under subs. (1n), (1p) (a) to (c), and (2) (e), (f), (g) 1. to 3., and (h)
9 1. to 3., shall be increased each year by a percentage equal to the percentage change
10 between the U.S. consumer price index for all urban consumers, U.S. city average,
11 for the month of August of the previous year and the U.S. consumer price index for
12 all urban consumers, U.S. city average, for the month of August 1997, as determined
13 by the federal department of labor, except that for taxable years beginning after
14 December 31, 2000, and before January 1, 2002, the dollar amount in the top bracket
15 under subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall be increased by a
16 percentage equal to the percentage change between the U.S. consumer price index
17 for all urban consumers, U.S. city average, for the month of August of the previous
18 year and the U.S. consumer price index for all urban consumers, U.S. city average,
19 for the month of August 1999, as determined by the federal department of labor,
20 except that for taxable years beginning after December 31, 2011, the adjustment may
21 occur only if the resulting amount is greater than the corresponding amount that was
22 calculated for the previous year. Each amount that is revised under this ~~subsection~~
23 paragraph shall be rounded to the nearest multiple of \$10 if the revised amount is
24 not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount
25 shall be increased to the next higher multiple of \$10. The department of revenue

1 shall annually adjust the changes in dollar amounts required under this subsection
2 paragraph and incorporate the changes into the income tax forms and instructions.

3 **SECTION 1552.** 71.06 (2e) (b) of the statutes is created to read:

4 71.06 (2e) (b) For taxable years beginning after December 31, 2009, the
5 maximum dollar amount in each tax bracket, and the corresponding minimum dollar
6 amount in the next bracket, under subs. (1p) (d) and (2) (g) 4. and (h) 4., and the dollar
7 amount in the top bracket under subs. (1p) (e) and (2) (g) 5. and (h) 5., shall be
8 increased each year by a percentage equal to the percentage change between the U.S.
9 consumer price index for all urban consumers, U.S. city average, for the month of
10 August of the previous year and the U.S. consumer price index for all urban
11 consumers, U.S. city average, for the month of August 2008, as determined by the
12 federal department of labor, except that for taxable years beginning after December
13 31, 2011, the adjustment may occur only if the resulting amount is greater than the
14 corresponding amount that was calculated for the previous year. Each amount that
15 is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the
16 revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5,
17 such an amount shall be increased to the next higher multiple of \$10. The
18 department of revenue shall annually adjust the changes in dollar amounts required
19 under this paragraph and incorporate the changes into the income tax forms and
20 instructions.

21 **SECTION 1554.** 71.07 (2fd) of the statutes is repealed.

22 **SECTION 1554d.** 71.07 (3h) (b) of the statutes is amended to read:

23 71.07 (3h) (b) *Filing claims.* Subject to the limitations provided in this
24 subsection, for taxable years beginning after December 31, ~~2009~~ 2011, and before
25 January 1, ~~2013~~ 2015, for a claimant who produces at least 2,500,000 gallons of

1 biodiesel fuel in this state in the taxable year, a claimant may claim as a credit
2 against the tax imposed under s. 71.02, up to the amount of the tax, an amount that
3 is equal to the number of gallons of biodiesel fuel produced by the claimant in this
4 state in the taxable year multiplied by 10 cents. ✓

5 **SECTION 1555.** 71.07 (3m) (a) 1. (intro.) of the statutes is amended to read:

6 71.07 (3m) (a) 1. (intro.) "Claimant" means an owner of farmland, as defined
7 in s. 91.01 (9), 2007 stats., of farmland domiciled in this state during the entire year
8 for which a credit under this subsection is claimed, except as follows:

9 **SECTION 1556.** 71.07 (3m) (a) 3. of the statutes is amended to read:

10 71.07 (3m) (a) 3. "Farmland" means 35 or more acres of real property, exclusive
11 of improvements, in this state, in agricultural use, as defined in s. 91.01 (1), 2007
12 stats., and owned by the claimant or any member of the claimant's household during
13 the taxable year for which a credit under this subsection is claimed if the farm of
14 which the farmland is a part, during that year, produced not less than \$6,000 in gross
15 farm profits resulting from agricultural use, as defined in s. 91.01 (1), 2007 stats., or
16 if the farm of which the farmland is a part, during that year and the 2 years
17 immediately preceding that year, produced not less than \$18,000 in such profits, or
18 if at least 35 acres of the farmland, during all or part of that year, was enrolled in the
19 conservation reserve program under 16 USC 3831 to 3836.

20 **SECTION 1557.** 71.07 (3m) (a) 4. of the statutes is amended to read:

21 71.07 (3m) (a) 4. "Gross farm profits" means gross receipts, excluding rent,
22 from agricultural use, as defined in s. 91.01 (1), 2007 stats., including the fair market
23 value at the time of disposition of payments in kind for placing land in federal
24 programs or payments from the federal dairy termination program under 7 USC

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

4 2. No credit may be allowed under this subsection unless the claimant includes
5 with the claimant's return a copy of the claimant's certification for tax benefits under
6 s. 560.2055 (2).

7 3. The maximum amount of credits that may be awarded under this subsection
8 and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January 1, 2010, and
9 ending on June 30, 2013, is \$14,500,000. ✓

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

12 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
13 due under ss. 71.02 and 71.08, the amount of the claim not used to offset the tax due
14 shall be certified by the department of revenue to the department of administration
15 for payment by check, share draft, or other draft drawn from the appropriation
16 account under s. 20.835 (2) (bb), except that the amounts certified under this
17 subdivision for taxable years beginning after December 31, 2009, and before January
18 1, 2012, shall be paid in taxable years beginning after December 31, 2011. ✓

19 **SECTION 1571.** 71.07 (3s) (a) 1. of the statutes is amended to read:

20 71.07 (3s) (a) 1. "Manufacturing" has the meaning given in s. 77.54 (6m), 2007
21 stats.

22 **SECTION 1571d.** 71.07 (3w) (bm) 1. of the statutes, as affected by 2009
23 Wisconsin Act 11, is amended to read:

24 71.07 (3w) (bm) 1. In addition to the credits under par. (b) and ~~subd.~~ subds. 2.
25 and 3., and subject to the limitations provided in this subsection and s. 560.799, a

1 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
2 amount equal to a percentage, as determined by the department of commerce, not
3 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade
4 or improve the job-related skills of any of the claimant's full-time employees, to train
5 any of the claimant's full-time employees on the use of job-related new technologies,
6 or to provide job-related training to any full-time employee whose employment with
7 the claimant represents the employee's first full-time job. This subdivision does not
8 apply to employees who do not work in an enterprise zone.

9 **SECTION 1571e.** 71.07 (3w) (bm) 2. of the statutes, as created by 2009 Wisconsin
10 Act 11, is amended to read:

11 71.07 (3w) (bm) 2. In addition to the credits under par. (b) and ~~subd.~~ subds. 1.
12 and 3., and subject to the limitations provided in this subsection and s. 560.799, a
13 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08 an
14 amount equal to the percentage, as determined by the department of commerce
15 under s. 560.799, not to exceed 7 percent, of the claimant's zone payroll paid in the
16 taxable year to all of the claimant's full-time employees whose annual wages are
17 greater than \$20,000 in a tier I county or municipality, not including the wages paid
18 to the employees determined under par. (b) 1., or greater than \$30,000 in a tier II
19 county or municipality, not including the wages paid to the employees determined
20 under par. (b) 1., and who the claimant employed in the enterprise zone in the taxable
21 year, if the total number of such employees is equal to or greater than the total
22 number of such employees in the base year. A claimant may claim a credit under this
23 subdivision for no more than 5 consecutive taxable years.

24 **SECTION 1571f.** 71.07 (3w) (bm) 3. of the statutes is created to read:

1 71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1. and
2 2., and subject to the limitations provided in this subsection and s. 560.799, for
3 taxable years beginning after December 31, 2008, a claimant may claim as a credit
4 against the tax imposed under s. 71.02 or 71.08 up to 10 percent of the claimant's
5 significant capital expenditures, as determined by the department of commerce
6 under s. 560.799 (5m).

7 **SECTION 1571g.** 71.07 (3w) (c) 3. of the statutes is amended to read:

8 71.07 (3w) (c) 3. No credit may be allowed under this subsection unless the
9 claimant includes with the claimant's return a copy of the claimant's certification for
10 tax benefits under s. 560.799 (5) or (5m). ✓

11 **SECTION 1572.** 71.07 (5) (a) 3. of the statutes is amended to read:

12 71.07 (5) (a) 3. Casualty and theft deductions under section 165 (c) (3) of the
13 internal revenue code, except for casualty losses that are directly related to a
14 presidentially declared disaster under 26 USC 7508A.

15 **SECTION 1575.** 71.07 (5b) (d) 3. of the statutes is created to read:

16 71.07 (5b) (d) 3. For calendar years beginning after December 31, 2007, if an
17 investment for which a claimant claims a credit under par. (b) is held by the claimant
18 for less than 3 years, the claimant shall pay to the department, in the manner
19 prescribed by the department, the amount of the credit that the claimant received
20 related to the investment.

21 **SECTION 1579.** 71.07 (5d) (d) 1. of the statutes is amended to read:

22 71.07 (5d) (d) 1. If For calendar years beginning after December 31, 2007, if an
23 investment for which a claimant claims a credit under par. (b) is held by the claimant
24 for less than ~~one year~~ 3 years, the claimant shall pay to the department, in the



1 manner prescribed by the department, the amount of the credit that the claimant
2 received related to the investment.

3 **SECTION 1579x.** 71.07 (5f) of the statutes is repealed and recreated to read:

4 71.07 (5f) FILM PRODUCTION SERVICES CREDIT. (a) *Definitions.* In this subsection:

5 1. "Accredited production" means a film, video, broadcast advertisement, or
6 television production, as approved by the department of commerce, for which the
7 aggregate salary and wages included in the cost of the production for the period
8 ending 12 months after the month in which the principal filming or taping of the
9 production begins exceeds \$100,000 for a production that is 30 minutes or longer or
10 \$50,000 for a production that is less than 30 minutes. "Accredited production" also
11 means an electronic game, as approved by the department of commerce, for which
12 the aggregate salary and wages included in the cost of the production for the period
13 ending 36 months after the month in which the principal programming, filming, or
14 taping of the production begins exceeds \$100,000. "Accredited production" does not
15 include any of the following, regardless of the production costs:

16 a. News, current events, or public programming or a program that includes
17 weather or market reports.

18 b. A talk show.

19 c. A production with respect to a questionnaire or contest.

20 d. A sports event or sports activity.

21 e. A gala presentation or awards show.

22 f. A finished production that solicits funds.

23 g. A production for which the production company is required under 18 USC
24 2257 to maintain records with respect to a performer portrayed in a single media or
25 multimedia program.

1 h. A production produced primarily for industrial, corporate, or institutional
2 purposes.

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

4 3. "Production expenditures" means any expenditures that are incurred in this
5 state and directly used to produce an accredited production, including expenditures
6 for set construction and operation, wardrobes, make-up, clothing accessories,
7 photography, sound recording, sound synchronization, sound mixing, lighting,
8 editing, film processing, film transferring, special effects, visual effects, renting or
9 leasing facilities or equipment, renting or leasing motor vehicles, food, lodging, and
10 any other similar expenditure as determined by the department of commerce.
11 "Production expenditures" do not include salary, wages, or labor-related contract
12 payments.

13 (b) *Filing claims.* Subject to the limitations provided in this subsection, for
14 taxable years beginning after December 31, 2008, a claimant may claim as a credit
15 against the tax imposed under s. 71.02 or 71.08 any of the following amounts:

16 1. An amount equal to 25 percent of the salary, wages, or labor-related contract
17 payments paid by the claimant in the taxable year to individuals, including actors,
18 who were residents of this state at the time that they were paid and who worked on
19 an accredited production in this state, not including the salary, wages, or contract
20 payments paid to any individual who was paid more than \$250,000. A claimant may
21 claim an additional amount equal to 3 percent of any salary, wages, or contract
22 payments described in this subdivision if the individual who received the salary,
23 wages, or contract payments was also living in an economically distressed area of this
24 state, as determined by the department of commerce under s. 560.706 (2) (e), at the
25 time that the individual was paid.

1 2. An amount equal to 20 percent of the salary, wages, or labor-related contract
2 payments paid by the claimant in the taxable year to individuals who were not
3 residents of this state at the time that they were paid and who worked on an
4 accredited production in this state, not including the salary, wages, or contract
5 payments paid to any individual who was paid more than \$250,000 or paid as
6 above-the-line expenses to individuals such as nontechnical crew members,
7 producers, writers, casting directors, and actors.

8 3. An amount equal to 25 percent of the production expenditures paid by the
9 claimant in the taxable year to produce an accredited production.

10 (c) *Limitations.* 1. A claimant may not claim a credit under this subsection if
11 less than 35 percent of the total budget for the accredited production is spent in this
12 state.

13 2. The total amount of the credits that a claimant may claim under par. (b) 2.
14 in a taxable year shall not exceed an amount equal to the first \$20,000 of salary,
15 wages, or labor-related contract payments paid to each individual described in par.
16 (b) 2. in the taxable year.

17 3. No credit may be claimed under par. (b) 3. for the purchase of tangible
18 personal property or items, property, or goods under s. 77.52 (1) (b), (c), or (d) the sale
19 of which is not sourced to this state, as provided under s. 77.522.

20 4. The maximum amount of all credits that a claimant may claim under this
21 subsection for each accredited production is \$10,000,000.

22 5. The maximum amount of the credits that may be claimed under this
23 subsection and sub. (5h) and ss. 71.28 (5f) and (5h) and 71.47 (5f) and (5h) in fiscal
24 year 2009-10 is \$1,500,000. The maximum amount of the credits that may be

1 claimed under this subsection and sub. (5h) and ss. 71.28 (5f) and (5h) and 71.47 (5f)
2 and (5h) in fiscal year 2010-11 is \$1,500,000.

3 6. No credit may be allowed under this subsection unless the claimant files an
4 application with the department of commerce, at the time and in the manner
5 prescribed by the department of commerce, and the department of commerce
6 approves the application. The claimant shall submit a fee with the application in an
7 amount equal to 2 percent of the claimant's budgeted production expenditures or to
8 \$5,000, whichever is less. The claimant shall submit a copy of the approved
9 application with the claimant's return.

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

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

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

25 **SECTION 1580x.** 71.07 (5h) (a) 2. of the statutes is amended to read:

1 71.07 (5h) (a) 2. "Film production company" means an entity that exclusively
2 creates films, videos, electronic games, broadcast advertisement, or television
3 productions, ~~not including the productions described under s. 71.07~~ accredited
4 productions, as defined in sub. (5f) (a) 1. a. to h.

5 **SECTION 1580yb.** 71.07 (5h) (b) (intro.) of the statutes is amended to read:

6 71.07 (5h) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
7 subsection, for taxable years beginning after December 31, ~~2007~~ 2008, a claimant
8 may claim as a credit against the tax imposed under s. 71.02, ~~up to the amount of the~~
9 ~~taxes, for the first 3 taxable years that the claimant is doing business in this state~~
10 ~~as a film production company, or 71.08~~ an amount that is equal to 15 percent of the
11 following that the claimant paid in the taxable year to establish or operate a film
12 production company in this state:

13 **SECTION 1580yc.** 71.07 (5h) (b) 1. of the statutes is amended to read:

14 71.07 (5h) (b) 1. The purchase price of depreciable, tangible personal property
15 and items, property, and goods under s. 77.52 (1) (b), (c), and (d), if the sale of the
16 tangible personal property, items, property, or goods is sourced to this state under s.
17 77.522.

18 **SECTION 1580ye.** 71.07 (5h) (c) 1. of the statutes is amended to read:

19 71.07 (5h) (c) 1. A claimant may claim the credit under par. (b) 1., if the tangible
20 personal property, or item, property, or good under s. 77.52 (1) (b), (c), or (d), is
21 purchased after December 31, ~~2007~~ 2008, and the tangible personal property, item,
22 property, or good is used for at least 50 percent of its use in the claimant's business
23 as a film production company.

24 **SECTION 1580yf.** 71.07 (5h) (c) 2. of the statutes is amended to read:

1 71.07 (5h) (c) 2. A claimant may claim the credit under par. (b) 2. for an amount
2 expended to construct, rehabilitate, remodel, or repair real property, if the claimant
3 began the physical work of construction, rehabilitation, remodeling, or repair, or any
4 demolition or destruction in preparation for the physical work, after December 31,
5 2007 2008, and the completed project is placed in service after December 31, 2007
6 2008.

7 **SECTION 1580yg.** 71.07 (5h) (c) 3. of the statutes is amended to read:

8 71.07 (5h) (c) 3. A claimant may claim the credit under par. (b) 2. for an amount
9 expended to acquire real property, if the property is not previously owned property
10 and if the claimant acquires the property after December 31, 2007 2008, and the
11 completed project is placed in service after December 31, 2007 2008.

12 **SECTION 1580yh.** 71.07 (5h) (c) 4. of the statutes is amended to read:

13 71.07 (5h) (c) 4. No claim may be allowed under this subsection unless the
14 department of commerce certifies, in writing, that the credits claimed under this
15 subsection are for expenses related to establishing or operating a film production
16 company in this state and the claimant submits a copy of the certification with the
17 claimant's return.

18 **SECTION 1580yj.** 71.07 (5h) (c) 4d. of the statutes is created to read:

19 71.07 (5h) (c) 4d. The maximum amount of all credits that a claimant may
20 claim under this subsection for each project for which expenses are certified under
21 subd. 4. is \$10,000,000.

22 **SECTION 1580yk.** 71.07 (5h) (c) 4m. of the statutes is created to read:

23 71.07 (5h) (c) 4m. The maximum amount of the credits that may be claimed
24 under this subsection and sub. (5f) and ss. 71.28 (5f) and (5h) and 71.47 (5f) and (5h)
25 in fiscal year 2009-10 is \$1,500,000. The maximum amount of the credits that may

1 be claimed under this subsection and sub. (5f) and ss. 71.28 (5f) and (5h) and 71.47
2 (5f) and (5h) in fiscal year 2010-11 is \$1,500,000.

3 **SECTION 1580yL.** 71.07 (5h) (d) of the statutes is renumbered 71.07 (5h) (d) 1.
4 and amended to read:

5 71.07 (5h) (d) 1. Section 71.28 (4) (e) ~~to, (g), and~~ (h), as it applies to the credit
6 under s. 71.28 (4), applies to the credits under this subsection.

7 **SECTION 1580ym.** 71.07 (5h) (d) 2. of the statutes is created to read:

8 71.07 (5h) (d) 2. If the allowable amount of the claim under par. (b) exceeds
9 the tax otherwise due under s. 71.02 or 71.08 or no tax is due under s. 71.02 or
10 71.08, the amount of the claim not used to offset the tax due shall be certified by
11 the department of revenue to the department of administration for payment by
12 check, share draft, or other draft drawn from the appropriation account under s.
13 20.835 (2) (bL).

14 **SECTION 1582.** 71.07 (5i) (b) of the statutes is amended to read:

15 71.07 (5i) (b) *Filing claims.* Subject to the limitations provided in this
16 subsection, for taxable years beginning after December 31, ~~2009~~ 2011, a claimant
17 may claim as a credit against the taxes imposed under ~~s. ss.~~ ss. 71.02 and 71.08, up to
18 the amount of those taxes, an amount equal to 50 percent of the amount the claimant
19 paid in the taxable year for information technology hardware or software that is used
20 to maintain medical records in electronic form, if the claimant is a health care
21 provider, as defined in s. 146.81 (1) (a) to (p).

22 **SECTION 1583.** 71.07 (5j) (b) of the statutes is amended to read:

23 71.07 (5j) (b) *Filing claims.* Subject to the limitations provided in this
24 subsection, for taxable years beginning after December 31, 2007, and before January
25 1, 2018, a claimant may claim as a credit against the taxes imposed under ~~s. ss.~~ ss. 71.02

1 and 71.08, up to the amount of the taxes, an amount that is equal to 25 percent of the
2 amount that the claimant paid in the taxable year to install or retrofit pumps located
3 in this state that dispense motor vehicle fuel consisting of at least 85 percent ethanol
4 or at least 20 percent biodiesel fuel.

5 **SECTION 1583d.** 71.07 (5k) (b) of the statutes is amended to read:

6 71.07 (5k) (b) *Filing claims.* Subject to the limitations provided in this
7 subsection, for taxable years beginning after July 1, ~~2009~~ 2011, a claimant may claim
8 as a credit against the tax imposed under s. 71.02, up to the amount of those taxes,
9 an amount equal to 5 percent of the amount the claimant paid in the taxable year to
10 a community rehabilitation program to perform work for the claimant's business,
11 pursuant to a contract.

12 **SECTION 1584.** 71.07 (8r) of the statutes is created to read:

13 71.07 (8r) BEGINNING FARMER AND FARM ASSET OWNER TAX CREDIT. (a) *Definitions.*

14 In this subsection:

15 1. "Agricultural assets" means machinery, equipment, facilities, or livestock
16 that is used in farming.

17 2. "Beginning farmer" means a person who meets the conditions specified in s.
18 93.53 (2).

19 3. "Claimant" means a beginning farmer who files a claim under this subsection
20 or an established farmer who files a claim under this subsection.

21 4. "Educational institution" means the Wisconsin Technical College System,
22 the University of Wisconsin-Extension, the University of Wisconsin-Madison, or
23 any other institution that is approved by the department of agriculture, trade and
24 consumer protection under s. 93.53 (6) (a).

1 5. "Established farmer" means a person who meets the conditions specified in
2 s. 93.53 (3).

3 6. "Farming" has the meaning given in section 464 (e) (1) of the Internal
4 Revenue Code.

5 7. "Financial management program" means a course in farm financial
6 management that is offered by an educational institution.

7 8. "Lease amount" is the amount of the cash payment paid by a beginning
8 farmer to an established farmer each year for leasing the established farmer's
9 agricultural assets.

10 (b) *Filing claims.* 1. For taxable years beginning after December 31, 2010, and
11 subject to the limitations provided in this subsection, a beginning farmer may claim
12 as a credit against the tax imposed under s. 71.02 or 71.08, on a one-time basis, the
13 amount paid by the beginning farmer to enroll in a financial management program
14 in the year to which the claim relates. If the allowable amount of the claim exceeds
15 the income taxes otherwise due on the beginning farmer's income, the amount of the
16 claim not used as an offset against those taxes shall be certified by the department
17 of revenue to the department of administration for payment to the claimant by check,
18 share draft, or other draft from the appropriation under s. 20.835 (2) (en).

19 2. For taxable years beginning after December 31, 2010, and subject to the
20 limitations provided in this subsection, an established farmer may claim as a credit
21 against the tax imposed under s. 71.02 or 71.08 15 percent of the lease amount
22 received by the established farmer in the year to which the claim relates. If the
23 allowable amount of the claim exceeds the income taxes otherwise due on the
24 established farmer's income, the amount of the claim not used as an offset against
25 those taxes shall be certified by the department of revenue to the department of

1 administration for payment to the claimant by check, share draft, or other draft from
2 the appropriation under s. 20.835 (2) (en).

3 (c) *Limitations.* 1. An established farmer may only claim the credit under this
4 subsection for the first 3 years of any lease of the established farmer's agricultural
5 assets to a beginning farmer.

6 2. No credit may be allowed under this subsection unless it is claimed within
7 the time period under s. 71.75 (2).

8 3. Along with a claimant's income tax return, a claimant shall submit to the
9 department certificate of eligibility provided under s. 93.53 (5) (b) or (c).

10 4. No credit may be claimed under this subsection by a part-year resident or
11 a nonresident of this state.

12 5. The right to file a claim under this subsection is personal to the claimant and
13 does not survive the claimant's death. When a claimant dies after having filed a
14 timely claim the amount thereof shall be disbursed under s. 71.75 (10). The right to
15 file a claim under this subsection may be exercised on behalf of a living claimant by
16 the claimant's legal guardian or attorney-in-fact.

17 6. The maximum credit that a beginning farmer may claim under this
18 subsection is \$500.

19 7. 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 the amounts received by the entities under par. (b) 2. A
22 partnership, limited liability company, or tax-option corporation shall compute the
23 amount of credit that each of its partners, members, or shareholders may claim and
24 shall 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.* Subsection (9e) (d), to the extent that it applies to the credit
4 under that subsection, applies to the credit under this subsection.

5 **SECTION 1584p.** 71.07 (9e) (g) of the statutes is created to read:

6 71.07 (9e) (g) 1. If an individual claims the credit under this subsection and
7 claims the federal advance earned income tax credit, the individual may request that
8 his or her employer add to his or her paycheck an advance payment amount
9 calculated under subd. 2.

10 2. The advance payment amount that an individual's employer shall add to the
11 individual's paycheck, as described in subd. 1., shall be equal to a percentage of the
12 amount that the individual's employer adds to the individual's paycheck as an
13 advance earned income tax credit payment under federal law. The percentage shall
14 be the same percentage as is specified in par. (af), based on the number of qualifying
15 children that the individual has.

16 3. An employer may deduct from the aggregate amount that the employer
17 would otherwise be required to withhold from employee wages and forward to the
18 department, under ss. 71.64 and 71.65, the total amount of any advance payments
19 the employer makes under subd. 2.

20 4. The department shall prepare any forms and instructions that may be
21 necessary to facilitate the addition of the advance payment amount calculated under
22 subd. 2. to an individual's paycheck and any changes to the withholding procedures
23 as described under subd. 3. ✓

24 **SECTION 1585.** 71.07 (9m) (c) of the statutes is amended to read:

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