

State of Wisconsin
2009 - 2010 LEGISLATURE

LRB-3935/1
JK:jld:ph

INSERTS
2009 BILL

INSERT 1-3

1 AN ACT *to amend* 71.01 (6) (t), 71.01 (6) (u), 71.01 (6) (um), 71.22 (4) (t), 71.22
2 (4) (u), 71.22 (4) (um), 71.22 (4m) (r), 71.22 (4m) (s), 71.22 (4m) (sm), 71.26 (2)
3 (b) 20., 71.26 (2) (b) 21., 71.26 (2) (b) 22., 71.34 (1g) (t), 71.34 (1g) (u), 71.34 (1g)
4 (um), 71.42 (2) (s), 71.42 (2) (t) and 71.42 (2) (tm) of the statutes; **relating to:**
5 *and* adopting provisions of the Heroes Earnings Assistance and Relief Tax Act of
6 2008 for state income and franchise tax purposes.

end ins 1-3

✓ *also*

Analysis by the Legislative Reference Bureau

This bill adopts, for state income and franchise tax purposes, changes to the Internal Revenue Code, made by the federal Heroes Earnings Assistance and Relief Tax Act of 2008, that do all of the following:

1. Makes permanent the provision that allows members of the National Guard and the U.S. military reserves to make, without penalty, withdrawals from individual retirement accounts (IRAs), if they are called to active duty for a period that exceeds 179 days.
2. Allows individuals who receive a military death gratuity to contribute that amount to a Roth IRA, notwithstanding the annual contribution limit that would otherwise apply.
3. Allows reservists called to active duty to withdraw amounts from their health flexible spending accounts without incurring penalties.

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4. Excludes from gross income any state or local bonus payment made to members of the U.S. military or their dependents, if the payment was made because of the member's service in a combat zone. *ends ins A*

~~Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.~~

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

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

1 SECTION 1. 71.01 (6) (t) of the statutes, as affected by 2009 Wisconsin Act 28,
2 is amended to read:

3 71.01 (6) (t) For taxable years that begin after December 31, 2006, and before
4 January 1, 2008, for natural persons and fiduciaries, except fiduciaries of nuclear
5 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
6 Internal Revenue Code as amended to December 31, 2006, excluding sections 103,
7 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
8 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
9 104-188; sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
10 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
11 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
12 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
13 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
14 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
15 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to
16 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,
17 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and
18 P.L. 109-432, and as amendeded by P.L. 110-245, excluding sections 101, 102, 103, 104,



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1 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L.
2 110-245, and P.L. 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203,
3 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,
4 P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
5 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
6 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
7 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202
8 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
9 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
10 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
11 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
12 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
13 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
14 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
15 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
16 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
17 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
18 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
19 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
20 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
21 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
22 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
23 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
24 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
25 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115.

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1 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458. The
2 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
3 purposes. Amendments to the federal Internal Revenue Code enacted after
4 December 31, 2006, do not apply to this paragraph with respect to taxable years
5 beginning after December 31, 2006, and before January 1, 2008, except that changes
6 to the Internal Revenue Code made by P.L. 110-245, excluding sections 101, 102, 103,
7 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of
8 P.L. 110-245, and P.L. 110-458, and changes that indirectly affect the provisions
9 applicable to this subchapter made by P.L. 110-245, excluding sections 101, 102, 103,
10 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of
11 P.L. 110-245, and P.L. 110-458, apply for Wisconsin purposes at the same time as for
12 federal purposes.

13 **SECTION 2.** 71.01 (6) (u) of the statutes, as created by 2009 Wisconsin Act 28,
14 is amended to read:

15 71.01 (6) (u) For taxable years that begin after December 31, 2007, and before
16 January 1, 2009, for natural persons and fiduciaries, except fiduciaries of nuclear
17 decommissioning trust or reserve funds, "Internal Revenue Code" means the federal
18 Internal Revenue Code as amended to December 31, 2007, excluding sections 103,
19 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
20 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
21 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
22 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
23 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
24 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
25 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,

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1 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
2 P.L. 109-59, section 301 of P.L. 109-73, 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, sections 101,
4 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L.
5 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, and
6 P.L. 110-172, and as amendeded by P.L. 110-245, excluding sections 101, 102, 103, 104,
7 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L.,
8 110-245, and P.L. 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203,
9 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,
10 P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
11 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
12 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
13 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202
14 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
15 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
16 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
17 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
18 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
19 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
20 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
21 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
22 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
23 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
24 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
25 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.

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1 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
 2 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
 3 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
 4 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
 5 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
 6 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
 7 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458. The
 8 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
 9 purposes. Amendments to the federal Internal Revenue Code enacted after
 10 December 31, 2007, do not apply to this paragraph with respect to taxable years
 11 beginning after December 31, 2007, and before January 1, 2009, except that changes
 12 to the Internal Revenue Code made by P.L. 110-245, excluding sections 101, 102, 103,
 13 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of
 14 P.L. 110-245, and P.L. 110-458, and changes that indirectly affect the provisions
 15 applicable to this subchapter made by P.L. 110-245, excluding sections 101, 102, 103,
 16 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of
 17 P.L. 110-245, and P.L. 110-458, apply for Wisconsin purposes at the same time as for
 18 federal purposes.

19 **SECTION 3.** 71.01 (6) (um) of the statutes, as created by 2009 Wisconsin Act 28,
 20 is amended to read:

21 71.01 (6) (um) For taxable years that begin after December 31, 2008, for
 22 natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust
 23 or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
 24 as amended to December 31, 2008, 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,



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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, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
4 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
5 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
6 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
7 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section
8 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
9 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and
10 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28,
11 P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185,
12 P.L. 110-234, sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202,
13 203, 204, 301, 302, 303, and 401 of P.L. 110-245, P.L. 110-289, P.L. 110-317, P.L.
14 110-343, and P.L. 110-351 and as indirectly affected by P.L. 99-514, P.L. 100-203,
15 P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280,
16 P.L. 101-508, P.L. 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
17 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
18 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
19 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202
20 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
21 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
22 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
23 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
24 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
25 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,

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1 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
2 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
3 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
4 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
5 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
6 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
7 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
8 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
9 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
10 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, ~~512~~, and 513 of P.L. ←
11 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
12 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
13 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, ✓ The
14 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
15 purposes. Amendments to the federal Internal Revenue Code enacted after
16 December 31, 2008, do not apply to this paragraph with respect to taxable years
17 beginning after December 31, 2008.

18 **SECTION 4.** 71.22 (4) (t) of the statutes, as affected by 2009 Wisconsin Act 28,
19 is amended to read:

20 71.22 (4) (t) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
21 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
22 December 31, 2006, and before January 1, 2008, means the federal Internal Revenue
23 Code as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.
24 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
25 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,

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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, and as
10 amended by P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110,
11 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L.
12 110-458, and as indirectly affected in the provisions applicable to this subchapter by
13 P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2),
14 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
15 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
16 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
17 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
18 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
19 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
20 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
21 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
22 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
23 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
24 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
25 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.



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1 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
2 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
3 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
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5 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
6 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
7 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
8 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
9 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
10 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding
11 sections 811 and 844 of P.L. 109-280, P.L. 110-245, excluding sections 101, 102, 103,
12 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of
13 P.L. 110-245, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin
14 purposes at the same time as for federal purposes. Amendments to the federal
15 Internal Revenue Code enacted after December 31, 2006, do not apply to this
16 paragraph with respect to taxable years beginning after December 31, 2006, and
17 before January 1, 2008, except that changes to the Internal Revenue Code made by
18 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
19 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, and
20 changes that indirectly affect the provisions applicable to this subchapter made by
21 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
22 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, apply
23 for Wisconsin purposes at the same time as for federal purposes.

24 **SECTION 5.** 71.22 (4) (u) of the statutes, as created by 2009 Wisconsin Act 28,
25 is amended to read:



Amend
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1 71.22 (4) (u) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
2 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
3 December 31, 2007, and before January 1, 2009, means the federal Internal Revenue
4 Code as amended to December 31, 2007, 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, P.L. 109-432, P.L. 110-28, P.L.
16 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, and P.L. 110-172, and as
17 amended by P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110,
18 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L.
19 110-458, and as indirectly affected in the provisions applicable to this subchapter by
20 P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2),
21 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
22 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
23 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
24 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
25 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.

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1 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
2 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
3 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
4 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
5 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
6 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
7 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
8 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
9 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
10 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337,
11 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
12 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
13 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
14 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
15 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
16 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
17 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding
18 sections 811 and 844 of P.L. 109-280, P.L. 110-245, excluding sections 101, 102, 103,
19 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of
20 P.L. 110-245, and P.L. 110-458. The Internal Revenue Code applies for Wisconsin
21 purposes at the same time as for federal purposes. Amendments to the federal
22 Internal Revenue Code enacted after December 31, 2007, do not apply to this
23 paragraph with respect to taxable years beginning after December 31, 2007, and
24 before January 1, 2009, except that changes to the Internal Revenue Code made by
25 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,

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1 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, and
2 changes that indirectly affect the provisions applicable to this subchapter made by
3 P.L. 110-458, apply for Wisconsin purposes at the same time as for federal purposes.

4 **SECTION 6.** 71.22 (4) (um) ^x of the statutes, as created by 2009 Wisconsin Act 28,
5 is amended to read:

6 71.22 (4) (um) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
7 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
8 December 31, 2008, means the federal Internal Revenue Code as amended to
9 December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections
10 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
11 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
12 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
13 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
14 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
15 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
16 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
17 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.
18 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
19 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, ~~512~~, and 513 of P.L. ←
20 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28, P.L.
21 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L.
22 110-234, sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203,
23 204, 301, 302, 303, and 401 of P.L. 110-245, P.L. 110-289, P.L. 110-317, P.L. 110-343,
24 and P.L. 110-351, and as indirectly affected in the provisions applicable to this
25 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2)

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1 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008
2 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.
3 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
4 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
5 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
6 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
7 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
8 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
9 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
10 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
11 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.
12 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
13 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
14 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
15 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211,
16 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476,
17 P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
18 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146
19 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
20 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
21 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
22 101, 207, 209, 503, ~~512~~, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, ←
23 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-245, excluding sections 101,
24 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and
25 401 of P.L. 110-245, and P.L. 110-458. The Internal Revenue Code applies for

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1 Wisconsin purposes at the same time as for federal purposes. Amendments to the
2 federal Internal Revenue Code enacted after December 31, 2008, do not apply to this
3 paragraph with respect to taxable years beginning after December 31, 2008.

4 **SECTION 7.** 71.22 (4m) (r) of the statutes, as affected by 2009 Wisconsin Act 28,
5 is amended to read:

6 71.22 **(4m)** (r) For taxable years that begin after December 31, 2006, and
7 before January 1, 2008, "Internal Revenue Code," for corporations that are subject
8 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
9 Internal Revenue Code as amended to December 31, 2006, excluding sections 103,
10 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
11 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
12 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
13 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
14 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
15 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
16 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
17 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
18 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to
19 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,
20 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and
21 P.L. 109-432, and as amendeded by P.L. 110-245, excluding sections 101, 102, 103, 104,
22 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L.
23 110-245, and P.L. 110-458, and as indirectly affected in the provisions applicable to
24 this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
25 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections



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1 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
2 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
3 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
4 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
5 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
6 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
7 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
8 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
9 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,
10 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
11 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
12 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
13 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
14 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
15 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
16 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
17 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
18 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
19 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
20 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
21 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
22 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458. The
23 Internal Revenue Code applies for Wisconsin purposes at the same time as for federal
24 purposes. Amendments to the Internal Revenue Code enacted after December 31,
25 2006, do not apply to this paragraph with respect to taxable years beginning after

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1 December 31, 2006, and before January 1, 2008, except that changes to the Internal
2 Revenue Code made by P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106,
3 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and
4 P.L. 110-458, and changes that indirectly affect the provisions applicable to this
5 subchapter made by P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106,
6 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and
7 P.L. 110-458, apply for Wisconsin purposes at the same time as for federal purposes.

8 **SECTION 8.** 71.22 (4m) (s) of the statutes, as created by 2009 Wisconsin Act 28,
9 is amended to read:

10 71.22 (4m) (s) For taxable years that begin after December 31, 2007, and
11 before January 1, 2009, "Internal Revenue Code," for corporations that are subject
12 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
13 Internal Revenue Code as amended to December 31, 2007, excluding sections 103,
14 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
15 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
16 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
17 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
18 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
19 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
20 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
21 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
22 P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to
23 section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,
24 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L.
25 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, and

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1 P.L. 110-172, and as amended by P.L. 110-245, excluding sections 101, 102, 103, 104,
2 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L.
3 110-245, and P.L. 110-458, and as indirectly affected in the provisions applicable to
4 this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
5 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
6 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
7 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
8 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
9 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.
10 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
11 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
12 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
13 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
14 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,
15 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
16 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
17 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
18 excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
19 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
20 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
21 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
22 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
23 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
24 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.
25 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.

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1 109–280, P.L. 110–245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111,
2 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110–245, and P.L. 110–458.
3 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
4 federal purposes. Amendments to the Internal Revenue Code enacted after
5 December 31, 2007, do not apply to this paragraph with respect to taxable years
6 beginning after December 31, 2007, and before January 1, 2009, except that changes
7 to the Internal Revenue Code made by P.L. 110–245, excluding sections 101, 102, 103,
8 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of
9 P.L. 110–245, and P.L. 110–458, and changes that indirectly affect the provisions
10 applicable to this subchapter made by P.L. 110–245, excluding sections 101, 102, 103,
11 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of
12 P.L. 110–245, and P.L. 110–458, apply for Wisconsin purposes at the same time as for
13 federal purposes.

14 **SECTION 9.** 71.22 (4m) (sm) of the statutes, as created by 2009 Wisconsin Act
15 28, is amended to read:

16 **71.22 (4m) (sm)** For taxable years that begin after December 31, 2008,
17 “Internal Revenue Code,” for corporations that are subject to a tax on unrelated
18 business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as
19 amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102–227,
20 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections
21 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and
22 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of
23 P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of
24 P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of
25 P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910

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Insert
16-16 cont
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BILL

1 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
2 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
3 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
4 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, ~~512~~, and 513 of
5 P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28, P.L.
6 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L.
7 110-234, sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203,
8 204, 301, 302, 303, and 401 of P.L. 110-245, P.L. 110-289, P.L. 110-317, P.L. 110-343,
9 and P.L. 110-351, and as indirectly affected in the provisions applicable to this
10 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
11 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
12 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
13 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
14 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
15 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
16 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
17 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
18 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
19 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
20 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
21 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
22 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
23 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
24 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
25 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections

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16-16 cont
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BILL

1 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
 2 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
 3 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
 4 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
 5 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, ~~512~~, and 513 of P.L. ←
 6 109-222, P.L. 109-227, and P.L. 109-280, excluding sections 811 and 844 of P.L.
 7 109-280, P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111,
 8 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458.
 9 The Internal Revenue Code applies for Wisconsin purposes at the same time as for
 10 federal purposes. Amendments to the Internal Revenue Code enacted after
 11 December 31, 2008, do not apply to this paragraph with respect to taxable years
 12 beginning after December 31, 2008.

13 **SECTION 10.** 71.26 (2) (b) 20. of the statutes, as affected by 2009 Wisconsin Act
 14 28, is amended to read:

15 71.26 (2) (b) 20. For taxable years that begin after December 31, 2006, and
 16 before January 1, 2008, for a corporation, conduit, or common law trust which
 17 qualifies as a regulated investment company, real estate mortgage investment
 18 conduit, real estate investment trust, or financial asset securitization investment
 19 trust under the Internal Revenue Code as amended to December 31, 2006, excluding
 20 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),
 21 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
 22 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165
 23 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of
 24 P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,
 25 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242,

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BILL

1 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308,
2 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,
3 section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as
4 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,
5 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L.
6 109-280, and P.L. 109-432, and as amendeded by P.L. 110-245, excluding sections 101,
7 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and
8 401 of P.L. 110-245, and P.L. 110-458, and as indirectly affected in the provisions
9 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
10 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
11 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
12 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
13 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
14 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
15 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
16 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
17 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
18 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
19 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
20 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
21 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
22 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
23 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
24 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,
25 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,

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1 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.
2 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
3 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
4 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,
5 and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844
6 of P.L. 109-280, P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108,
7 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L.
8 110-458, "net income" means the federal regulated investment company taxable
9 income, federal real estate mortgage investment conduit taxable income, federal real
10 estate investment trust or financial asset securitization investment trust taxable
11 income of the corporation, conduit, or trust as determined under the Internal
12 Revenue Code as amended to December 31, 2006, excluding sections 103, 104, and
13 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
14 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
15 sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.
16 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections
17 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316,
18 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
19 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324,
20 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59,
21 section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a),
22 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512,
23 and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and
24 as amended by P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108,
25 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L.

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1 110-458, and as indirectly affected in the provisions applicable to this subchapter by
2 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
3 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
4 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
5 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
6 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
7 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
8 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
9 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
10 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
11 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
12 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
13 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
14 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
15 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
16 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
17 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
18 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
19 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
20 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
21 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
22 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280,
23 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-245, excluding sections 101,
24 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and
25 401 of P.L. 110-245, and P.L. 110-458, except that property that, under s. 71.02 (1)

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1 (c) 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983 to 1986
2 under the Internal Revenue Code as amended to December 31, 1980, shall continue
3 to be depreciated under the Internal Revenue Code as amended to
4 December 31, 1980, and except that the appropriate amount shall be added or
5 subtracted to reflect differences between the depreciation or adjusted basis for
6 federal income tax purposes and the depreciation or adjusted basis under this
7 chapter of any property disposed of during the taxable year. The Internal Revenue
8 Code as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.
9 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
10 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
11 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
12 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
13 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
14 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
15 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
16 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
17 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
18 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of
19 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as
20 amended by P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110,
21 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L.
22 110-458, and as indirectly affected in the provisions applicable to this subchapter by
23 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
24 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
25 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150



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1 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
2 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
3 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
4 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
5 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
6 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
7 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
8 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
9 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
10 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
11 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
12 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
13 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
14 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
15 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
16 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
17 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
18 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, 109-227, P.L. 109-280,
19 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-245, excluding sections 101,
20 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and
21 401 of P.L. 110-245, and P.L. 110-458, applies for Wisconsin purposes at the same
22 time as for federal purposes. Amendments to the Internal Revenue Code enacted
23 after December 31, 2006, do not apply to this subdivision with respect to taxable
24 years that begin after December 31, 2006, and before January 1, 2008, except that
25 changes to the Internal Revenue Code made by P.L. 110-245, excluding sections 101,



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1 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and
2 401 of P.L. 110-245, and P.L. 110-458, and changes that indirectly affect the
3 provisions applicable to this subchapter made by P.L. 110-245, excluding sections
4 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303,
5 and 401 of P.L. 110-245, and P.L. 110-458, apply for Wisconsin purposes at the same
6 time as for federal purposes.

7 **SECTION 11.** 71.26 (2) (b) 21. of the statutes, as created by 2009 Wisconsin Act
8 28, is amended to read:

9 71.26 (2) (b) 21. For taxable years that begin after December 31, 2007, and
10 before January 1, 2009, for a corporation, conduit, or common law trust which
11 qualifies as a regulated investment company, real estate mortgage investment
12 conduit, real estate investment trust, or financial asset securitization investment
13 trust under the Internal Revenue Code as amended to December 31, 2007, excluding
14 sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d),
15 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
16 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165
17 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of
18 P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173,
19 sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242,
20 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308,
21 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58,
22 section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as
23 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135,
24 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L.
25 109-280, P.L. 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L.

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1 110-166, and P.L. 110-172, and as amended by P.L. 110-245, excluding sections 101,
2 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and
3 401 of P.L. 110-245, and P.L. 110-458, and as indirectly affected in the provisions
4 applicable to this subchapter 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. 101-508, P.L. 102-227,
6 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
7 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
8 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
9 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
10 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
11 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
12 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
13 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
14 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
15 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
16 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
17 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
18 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
19 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,
20 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
21 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.
22 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
23 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
24 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,
25 and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844



Insert
16-16 cont
✓

BILL

1 of P.L. 109-280, P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108,
2 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L.
3 110-458, "net income" means the federal regulated investment company taxable
4 income, federal real estate mortgage investment conduit taxable income, federal real
5 estate investment trust or financial asset securitization investment trust taxable
6 income of the corporation, conduit, or trust as determined under the Internal
7 Revenue Code as amended to December 31, 2007, excluding sections 103, 104, and
8 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
9 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
10 sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.
11 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections
12 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316,
13 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
14 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324,
15 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59,
16 section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a),
17 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512,
18 and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L.
19 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, and P.L. 110-172,
20 and as amended by P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108,
21 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L.
22 110-458, and as indirectly affected in the provisions applicable to this subchapter by
23 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
24 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
25 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150

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Insert
16-7b
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CONT

BILL

1 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
2 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
3 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
4 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
5 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
6 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
7 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
8 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
9 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
10 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
11 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
12 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
13 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
14 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
15 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
16 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
17 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
18 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280,
19 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-245, excluding sections 101,
20 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and
21 401 of P.L. 110-245, and P.L. 110-458, except that property that, under s. 71.02 (1)
22 (c) 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983 to 1986
23 under the Internal Revenue Code as amended to December 31, 1980, shall continue
24 to be depreciated under the Internal Revenue Code as amended to
25 December 31, 1980, and except that the appropriate amount shall be added or



Insert
16-16
cont
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BILL

1 subtracted to reflect differences between the depreciation or adjusted basis for
2 federal income tax purposes and the depreciation or adjusted basis under this
3 chapter of any property disposed of during the taxable year. The Internal Revenue
4 Code as amended to December 31, 2007, 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, P.L. 109-432, P.L. 110-28, P.L.
16 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, and P.L. 110-172, and as
17 amended by P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110,
18 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L.
19 110-458, and as indirectly affected in the provisions applicable to this subchapter by
20 P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179,
21 P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
22 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
23 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
24 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
25 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.



Insert
16-16
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CONT

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1 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
2 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
3 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
4 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
5 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
6 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
7 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
8 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201,
9 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L.
10 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323,
11 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding
12 section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L.
13 109-135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
14 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding
15 sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280,
16 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-245, excluding sections 101,
17 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and
18 401 of P.L. 110-245, and P.L. 110-458, applies for Wisconsin purposes at the same
19 time as for federal purposes. Amendments to the Internal Revenue Code enacted
20 after December 31, 2007, do not apply to this subdivision with respect to taxable
21 years that begin after December 31, 2007, and before January 1, 2009, except that
22 changes to the Internal Revenue Code made by P.L. 110-245, excluding sections 101,
23 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and
24 401 of P.L. 110-245, and P.L. 110-458, and changes that indirectly affect the
25 provisions applicable to this subchapter made by P.L. 110-245, excluding sections



Insert
16-16 CONT

BILL

1 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303,
2 and 401 of P.L. 110-245, and P.L. 110-458, apply for Wisconsin purposes at the same
3 time as for federal purposes.

4 **SECTION 12.** 71.26 (2) (b) 22. of the statutes, as created by 2009 Wisconsin Act
5 28, is amended to read:

6 71.26 (2) (b) 22. For taxable years that begin after December 31, 2008, for a
7 corporation, conduit, or common law trust which qualifies as a regulated investment
8 company, real estate mortgage investment conduit, real estate investment trust, or
9 financial asset securitization investment trust under the Internal Revenue Code as
10 amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227,
11 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections
12 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and
13 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of
14 P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of
15 P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of
16 P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
17 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
18 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
19 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403

20

(e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, ~~512~~, and 513 of
21 P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28, P.L.
22 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L.
23 110-234, sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203,
24 204, 301, 302, 303, and 401 of P.L. 110-245, P.L. 110-289, P.L. 110-317, P.L. 110-343,
25 and P.L. 110-351, and as indirectly affected in the provisions applicable to this

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Insert
16-16 cont
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BILL

1 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,
2 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,
3 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections
4 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.
5 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202
6 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.
7 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.
8 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,
9 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.
10 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.
11 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
12 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
13 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
14 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
15 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
16 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
17 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
18 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
19 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
20 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
21 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, ~~512~~, and 513 of P.L. ←
22 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
23 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
24 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, "net
25 income" means the federal regulated investment company taxable income, federal

✓ strike

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Insert
16-16
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BILL

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, 2008, 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, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
11 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
12 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section
13 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
14 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, ~~512~~, and
15 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28,
16 P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185,
17 P.L. 110-234, sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202,
18 203, 204, 301, 302, 303, and 401 of P.L. 110-245, P.L. 110-289, P.L. 110-317, P.L.
19 110-343, and P.L. 110-351, and as indirectly affected in the provisions applicable to
20 this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.
21 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections
22 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding
23 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.
24 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections
25 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.

✓ ← strike ←

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1 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.
2 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of
3 P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.
4 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)
5 of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,
6 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,
7 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,
8 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,
9 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
10 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections
11 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
12 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding
13 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it
14 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.
15 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, ~~512~~, and 513 of P.L. ←
16 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,
17 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
18 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, except
19 that property that, under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be
20 depreciated for taxable years 1983 to 1986 under the Internal Revenue Code as
21 amended to December 31, 1980, shall continue to be depreciated under the Internal
22 Revenue Code as amended to December 31, 1980, and except that the appropriate
23 amount shall be added or subtracted to reflect differences between the depreciation
24 or adjusted basis for federal income tax purposes and the depreciation or adjusted
25 basis under this chapter of any property disposed of during the taxable year. The

← strike



Insert
16-16
CONT

BILL

1 Internal Revenue Code as amended to December 31, 2008, excluding sections 103,
2 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203
3 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
4 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
5 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
6 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
7 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336,
8 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,
9 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section
10 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates
11 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,
12 207, 209, 503, ~~512~~, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L.
13 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.
14 110-172, P.L. 110-185, P.L. 110-234, sections 101, 102, 103, 104, 105, 106, 108, 110,
15 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, P.L. 110-289,
16 P.L. 110-317, P.L. 110-343, and P.L. 110-351, and as indirectly affected in the
17 provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647,
18 P.L. 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.

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cont

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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, 102, 201, 211, 242, 244, 336, 337, 422,
7 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.
8 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
9 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
10 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
11 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
12 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
13 209, 503, ~~512~~, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding
14 sections 811 and 844 of P.L. 109-280, P.L. 110-245, excluding sections 101, 102, 103,
15 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of
16 P.L. 110-245, and P.L. 110-458, applies for Wisconsin purposes at the same time as
17 for federal purposes. Amendments to the Internal Revenue Code enacted after
18 December 31, 2008, do not apply to this subdivision with respect to taxable years that
19 begin after December 31, 2008.

20 **SECTION 13.** 71.34 (1g) (t) of the statutes, as affected by 2009 Wisconsin Act 28,
21 is amended to read:

22 71.34 (1g) (t) "Internal Revenue Code" for tax-option corporations, for taxable
23 years that begin after December 31, 2006, and before January 1, 2008, means the
24 federal Internal Revenue Code as amended to December 31, 2006, excluding sections
25 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and



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CONT

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1 13203 (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, and
11 P.L. 109–432, and as amendeded by P.L. 110–245, excluding sections 101, 102, 103, 104,
12 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L.
13 110–245, and P.L. 110–458, and as indirectly affected in the provisions applicable to
14 this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803
15 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section
16 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239,
17 P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.
18 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),
19 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.
20 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
21 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.
22 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.
23 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,
24 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.
25 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L.

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CONT
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BILL

1 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
2 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
3 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
4 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
5 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.
6 109-7, 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. 109-59, excluding section 11146
8 of P.L. 109-59, 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, P.L. 109-280,
12 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-245, excluding sections 101,
13 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and
14 401 of P.L. 110-245, and P.L. 110-458, except that section 1366 (f) (relating to
15 pass-through of items to shareholders) is modified by substituting the tax under s.
16 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies
17 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
18 federal Internal Revenue Code enacted after December 31, 2006, do not apply to this
19 paragraph with respect to taxable years beginning after December 31, 2006, and
20 before January 1, 2008, except that changes to the Internal Revenue Code made by
21 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
22 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, and
23 changes that indirectly affect the provisions applicable to this subchapter made by
24 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,

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16-16
CONT

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1 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, apply
2 for Wisconsin purposes at the same time as for federal purposes.

3 **SECTION 14.** 71.34 (1g) (u) of the statutes, as created by 2009 Wisconsin Act 28,
4 is amended to read:

5 71.34 (1g) (u) "Internal Revenue Code" for tax-option corporations, for taxable
6 years that begin after December 31, 2007, and before January 1, 2009, means the
7 federal Internal Revenue Code as amended to December 31, 2007, excluding sections
8 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and
9 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
10 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,
11 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,
12 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,
13 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337,
14 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310,
15 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of
16 P.L. 109-59, section 301 of P.L. 109-73, 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, sections 101,
18 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L.
19 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, and
20 P.L. 110-172, and as amendeded by P.L. 110-245, excluding sections 101, 102, 103, 104,
21 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L.
22 110-245, and P.L. 110-458, and as indirectly affected in the provisions applicable to
23 this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803
24 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section
25 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239,



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1 P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
2 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
3 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
4 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605
5 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.
6 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.
7 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,
8 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.
9 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L.
10 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and
11 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L.
12 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316,
13 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242,
14 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L.
15 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
16 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146
17 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135,
18 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
19 (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections
20 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280,
21 excluding sections 811 and 844 of P.L. 109-280, P.L. 110-245, excluding sections 101,
22 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and
23 401 of P.L. 110-245, and P.L. 110-458, except that section 1366 (f) (relating to
24 pass-through of items to shareholders) is modified by substituting the tax under s.
25 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies

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1 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
2 federal Internal Revenue Code enacted after December 31, 2007, do not apply to this
3 paragraph with respect to taxable years beginning after December 31, 2007, and
4 before January 1, 2009, except that changes to the Internal Revenue Code made by
5 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
6 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, and
7 changes that indirectly affect the provisions applicable to this subchapter made by
8 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
9 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, apply
10 for Wisconsin purposes at the same time as for federal purposes.

11 **SECTION 15.** 71.34 (1g) (um) of the statutes, as created by 2009 Wisconsin Act
12 28, is amended to read:

13 71.34 (1g) (um) “Internal Revenue Code” for tax-option corporations, for
14 taxable years that begin after December 31, 2008, means the federal Internal
15 Revenue Code as amended to December 31, 2008, excluding sections 103, 104, and
16 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
17 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,
18 sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.
19 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections
20 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316,
21 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
22 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323,
23 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L.
24 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section
25 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209,



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CONT

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503, ~~512~~, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432,
P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172,
P.L. 110-185, P.L. 110-234, sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113,
115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, P.L. 110-289, P.L.
110-317, P.L. 110-343, and P.L. 110-351, and as indirectly affected in the provisions
applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding
sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514
and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.
101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.
102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150
(d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.
103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),
1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.
105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.
106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,
P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102,
201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
P.L. 108-476, 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. 109-59,
excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L.



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cont

BILL

1 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
 2 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.
 3 109-222, excluding sections 101, 207, 209, 503, ~~512~~, and 513 of P.L. 109-222, P.L. 
 4 109-227, P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, P.L. 110-245,
 5 excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203,
 6 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458 except that section 1366
 7 (f) (relating to pass-through of items to shareholders) is modified by substituting the
 8 tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue
 9 Code applies for Wisconsin purposes at the same time as for federal purposes.
 10 Amendments to the federal Internal Revenue Code enacted after December 31, 2008,
 11 do not apply to this paragraph with respect to taxable years beginning after
 12 December 31, 2008.

13 **SECTION 16.** 71.42 (2) (s) of the statutes, as affected by 2009 Wisconsin Act 28,
 14 is amended to read:

15 71.42 (2) (s) For taxable years that begin after December 31, 2006, and before
 16 January 1, 2008, "Internal Revenue Code" means the federal Internal Revenue Code
 17 as amended to December 31, 2006, excluding sections 103, 104, and 110 of P.L.
 18 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
 19 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
 20 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
 21 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
 22 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
 23 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
 24 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
 25 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301



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BILL

1 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
2 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of
3 P.L. 109-222, sections 811 and 844 of P.L. 109-280, and P.L. 109-432, and as
4 amended by P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110,
5 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L.
6 110-458, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
7 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,
8 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
9 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
10 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
11 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
12 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
13 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
14 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
15 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
16 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
17 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
18 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
19 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
20 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,
21 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58,
22 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
23 and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L.
24 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101,
25 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of

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Insert
16-16 cont
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BILL

1 P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512,
2 and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844
3 of P.L. 109-280, P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108,
4 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L.
5 110-458, except that “Internal Revenue Code” does not include section 847 of the
6 federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin
7 purposes at the same time as for federal purposes. Amendments to the federal
8 Internal Revenue Code enacted after December 31, 2006, do not apply to this
9 paragraph with respect to taxable years beginning after December 31, 2006, and
10 before January 1, 2008, except that changes to the Internal Revenue Code made by
11 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
12 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, and
13 changes that indirectly affect the provisions applicable to this subchapter made by
14 P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
15 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L. 110-458, apply
16 for Wisconsin purposes at the same time as for federal purposes.

17 **SECTION 17.** 71.42 (2) (t) of the statutes, as created by 2009 Wisconsin Act 28,
18 is amended to read:

19 71.42 (2) (t) For taxable years that begin after December 31, 2007, and before
20 January 1, 2009, “Internal Revenue Code” means the federal Internal Revenue Code
21 as amended to December 31, 2007, excluding sections 103, 104, and 110 of P.L.
22 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
23 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
24 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
25 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and

BILL

Insert
16-16
CONT
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1 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
2 (a) of P.L. 108-311, sections 101, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910
3 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,
4 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301
5 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403
6 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of
7 P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28, P.L.
8 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, and P.L. 110-172, and as
9 amended by P.L. 110-245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110,
10 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110-245, and P.L.
11 110-458, 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. 101-508, P.L. 102-227,
13 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
14 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
15 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,
16 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.
17 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.
18 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections
19 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.
20 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections
21 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.
22 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.
23 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.
24 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
25 108-311, P.L. 108-357, excluding sections 101, 201, 211, 242, 244, 336, 337, 422, 847,

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Insert
16-16 CONT
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BILL

1 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58,
2 excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348,
3 and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L.
4 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101,
5 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
6 P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207, 209, 503, 512,
7 and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, excluding sections 811 and 844
8 of P.L. 109–280, P.L. 110–245, excluding sections 101, 102, 103, 104, 105, 106, 108,
9 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110–245, and P.L.
10 110–458, 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, 2007, do not apply to this
14 paragraph with respect to taxable years beginning after December 31, 2007, and
15 before January 1, 2009, except that changes to the Internal Revenue Code made by
16 P.L. 110–245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
17 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110–245, and P.L. 110–458, and
18 changes that indirectly affect the provisions applicable to this subchapter made by
19 P.L. 110–245, excluding sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115,
20 201, 202, 203, 204, 301, 302, 303, and 401 of P.L. 110–245, and P.L. 110–458, apply
21 for Wisconsin purposes at the same time as for federal purposes.

22 **SECTION 18.** 71.42 (2) (tm) of the statutes, as created by 2009 Wisconsin Act 28,
23 is amended to read:

24 71.42 (2) (tm) For taxable years that begin after December 31, 2008, “Internal
25 Revenue Code” means the federal Internal Revenue Code as amended to

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Insert
16-16 CONT
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BILL

1 December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections
2 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),
3 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.
4 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.
5 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.
6 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.
7 108-311, sections 101, 102, 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, P.L. 109-432, P.L. 110-28, P.L.
13 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L.
14 110-234, sections 101, 102, 103, 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203,
15 204, 301, 302, 303, and 401 of P.L. 110-245, P.L. 110-289, P.L. 110-317, P.L. 110-343,
16 and P.L. 110-351, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L.
17 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
18 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
19 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
20 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L.
21 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
22 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
23 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
24 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
25 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,

✓ ~~512~~ *strike*



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Insert
16-16
CDD

1 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
 2 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
 3 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
 4 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
 5 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,
 6 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,
 7 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
 8 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
 9 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
 10 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
 11 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
 12 209, 503, ~~512~~, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding
 13 sections 811 and 844 of P.L. 109-280, P.L. 110-245, excluding sections 101, 102, 103,
 14 104, 105, 106, 108, 110, 111, 113, 115, 201, 202, 203, 204, 301, 302, 303, and 401 of
 15 P.L. 110-245, and P.L. 110-458, except that "Internal Revenue Code" does not
 16 include section 847 of the federal Internal Revenue Code. The Internal Revenue
 17 Code applies for Wisconsin purposes at the same time as for federal purposes.
 18 Amendments to the federal Internal Revenue Code enacted after December 31, 2008,
 19 do not apply to this paragraph with respect to taxable years beginning after
 20 December 31, 2008.

12

strike



21

end of
insert
16-16

VENOR

Duerst, Christina

From: Handler, Amy
Sent: Thursday, December 10, 2009 10:01 AM
To: LRB.Legal
Subject: Bill Jacket LRB 3916/2

Can we please get a bill jacket for LRB 3916/2? Thank you!

Amy Handler
Office of State Senator Jim Sullivan
State Capitol, Room 15 South
P.O. Box 7882
Madison, WI 53707
608-266-2512

12/10/09 10:20 AM

Spoke to Barb @ Decker office and she asked
we send the jacket to Sen. Sullivan's office AND
switch the Requester to Sen. Sullivan.

Christina