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DOA:.....Quinn, BB0040 – Internal Revenue Code update

**FOR 2015-2017 BUDGET -- NOT READY FOR INTRODUCTION**

1-20-15

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SAW

1 **AN ACT ...; relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*

**TAXATION**

**INCOME TAXATION**

This bill modifies the definitions of “Internal Revenue Code”, for state income and franchise tax purposes, in order to adopt federal law provisions related to cooperative and small employer charity pension plans and the tribal general welfare exclusion act. The bill also eliminates outdated references contained within those definitions.

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:*

2 **SECTION 1.** 71.01 (6) (a) of the statutes is repealed.

3 **SECTION 2.** 71.01 (6) (g) of the statutes is amended to read:

1           71.01 (6) (g) For taxable years that begin after December 31, 2008, and before  
2           January 1, 2011, for natural persons and fiduciaries, except fiduciaries of nuclear  
3           decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
4           Internal Revenue Code as amended to December 31, 2008, excluding sections 103,  
5           104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
6           (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
7           104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,  
8           P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,  
9           sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,  
10          308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,  
11          337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,  
12          1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section  
13          11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates  
14          to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,  
15          207, 209, 503, and 513 of P.L. 109–222, P.L. 109–432, P.L. 110–28, P.L. 110–140, P.L.  
16          110–141, P.L. 110–142, P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L. 110–234,  
17          sections 110, 113, and 301 of P.L. 110–245, P.L. 110–246, except section 15316 of P.L.  
18          110–246, P.L. 110–289, except section 3093 of P.L. 110–289, P.L. 110–317, and P.L.  
19          110–343, except section 301 of division B and section 313 of division C of P.L. 110–343,  
20          and as amended by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of  
21          division B of P.L. 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L.  
22          111–203, section 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325,  
23          and P.L. 113–168, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L.  
24          100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L.  
25          101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.

1 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
2 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.  
3 103-465, P.L. 104-7, P.L. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202  
4 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
5 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
6 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
7 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
8 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
9 107-147, 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, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
14 P.L. 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, and 513 of P.L.  
20 109-222, P.L. 109-227, P.L. 109-280, P.L. 110-245, excluding sections 110, 113, and  
21 301 of P.L. 110-245, section 15316 of P.L. 110-246, section 3093 of P.L. 110-289,  
22 section 301 of division B and section 313 of division C of P.L. 110-343, P.L. 110-351,  
23 P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division  
24 B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L.  
25 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325,

1 and P.L. 113-168. The Internal Revenue Code applies for Wisconsin purposes at the  
2 same time as for federal purposes. Amendments to the federal Internal Revenue  
3 Code enacted after December 31, 2008, do not apply to this paragraph with respect  
4 to taxable years beginning after December 31, 2008, and before January 1, 2011,  
5 except that changes to the Internal Revenue Code made by sections 1261, 1262, 1401,  
6 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L.  
7 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226,  
8 section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, and changes that  
9 indirectly affect the provisions applicable to this subchapter made by sections 1261,  
10 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 301  
11 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L.  
12 111-226, section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, apply for  
13 Wisconsin purposes at the same time as for federal purposes.

14 **SECTION 3.** 71.01 (6) (h) of the statutes is amended to read:

15 71.01 (6) (h) For taxable years that begin after December 31, 2010, and before  
16 January 1, 2013, 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, 2010, 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, 102, 201, 211, 242, 244, 336,  
25 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,

1 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section  
2 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates  
3 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
4 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410,  
5 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432,  
6 P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L.  
7 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b),  
8 (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245,  
9 P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.  
10 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317,  
11 P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313  
12 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401,  
13 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L.  
14 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,  
15 and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L.  
16 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and  
17 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113  
18 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and  
19 by P.L. 113-168, and as indirectly affected by P.L. 99-514; P.L. 100-203, P.L.  
20 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L.  
21 101-508, P.L. 102-90, 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. 104-117, P.L. 104-188, excluding sections 1123 (b), 1202  
25 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.

1 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.  
2 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
3 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.  
4 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L.  
5 107–147, 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, 503, and 513 of P.L. 109–222,  
16 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
17 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,  
18 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,  
19 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)  
20 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,  
21 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding  
22 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)  
23 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
24 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,  
25 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.

1 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9021,  
2 9022, 10108, 10908, and 10909 of P.L. 111-148, section 1407 of P.L. 111-152, P.L.  
3 111-192, section 1601 of P.L. 111-203, sections 215 and 217 of P.L. 111-226, sections  
4 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, P.L. 111-325, and section 902 of P.L.  
5 112-240, and P.L. 113-168. The Internal Revenue Code applies for Wisconsin  
6 purposes at the same time as for federal purposes, except that changes made by  
7 section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
8 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,  
9 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,  
10 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)  
11 of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections 15312, 15313, 15314,  
12 and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and  
13 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of P.L. 110-317, sections  
14 116, 208, and 211 of division B and section 504 of division C of P.L. 110-343, section  
15 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147, sections 10908 and  
16 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not apply for taxable years  
17 beginning before January 1, 2011. Amendments to the federal Internal Revenue  
18 Code enacted after December 31, 2010, do not apply to this paragraph with respect  
19 to taxable years beginning after December 31, 2010, and before January 1, 2013,  
20 except that changes to the Internal Revenue Code made by section 902 of P.L.  
21 112-240 and by P.L. 113-168, and changes that indirectly affect the provisions  
22 applicable to this subchapter made by section 902 of P.L. 112-240 and by P.L.  
23 113-168, apply for Wisconsin purposes at the same time as for federal purposes.

24 SECTION 4. 71.01 (6) (i) of the statutes is amended to read:

1           71.01 (6) (i) For taxable years that begin after December 31, 2012, and before  
2 January 1, 2014, for natural persons and fiduciaries, except fiduciaries of nuclear  
3 decommissioning trust or reserve funds, “Internal Revenue Code” means the federal  
4 Internal Revenue Code as amended to December 31, 2010, excluding sections 103,  
5 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
6 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
7 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,  
8 section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201,  
9 and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and  
10 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909,  
11 and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324,  
12 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59,  
13 section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a),  
14 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513  
15 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424,  
16 and 425 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except  
17 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,  
18 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.  
19 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246,  
20 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections  
21 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343,  
22 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of  
23 division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521,  
24 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L. 111–147, P.L.  
25 111–148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021,



1 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections  
2 1403 and 1407 of P.L. 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L.  
3 111–226, except sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections  
4 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amended  
5 by section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241,  
6 40242, and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and P.L.  
7 113–168, and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L.  
8 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L. 101–508, P.L.  
9 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L.  
10 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d),  
11 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L.  
12 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
13 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.  
14 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.  
15 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 106–573,  
16 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.  
17 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L.  
18 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,  
19 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,  
20 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,  
21 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,  
22 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
23 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections  
24 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
25 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding

1 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it  
2 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.  
3 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,  
4 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
5 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,  
6 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,  
7 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)  
8 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,  
9 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding  
10 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)  
11 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
12 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,  
13 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.  
14 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004,  
15 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L.  
16 111–148, sections 1403 and 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L.  
17 111–203, sections 215 and 217 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and  
18 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L. 112–10, section 1108 of P.L.  
19 112–95, and sections 40211, 40241, 40242, 100121 of P.L. 112–141, and sections 101  
20 and 902 of P.L. 112–240, and P.L. 113–168. The Internal Revenue Code applies for  
21 Wisconsin purposes at the same time as for federal purposes, except that changes  
22 made by P.L. 106–573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L.  
23 111–148, sections 1403 and 1407 of P.L. 111–152, section 1858 of P.L. 112–10, section  
24 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141  
25 do not apply for taxable years beginning before January 1, 2013. Amendments to the

1 federal Internal Revenue Code enacted after December 31, 2010, do not apply to this  
2 paragraph with respect to taxable years beginning after December 31, 2010, except  
3 that changes to the Internal Revenue Code made by section 1858 of P.L. 112–10,  
4 section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and 100121 of P.L.  
5 112–141, and changes that indirectly affect the provisions applicable to this  
6 subchapter made by section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and  
7 sections 40211, 40241, 40242, and 100121 of P.L. 112–141, do not apply for taxable  
8 years beginning before January 1, 2013, and changes to the Internal Revenue Code  
9 made by sections 101 and 902 of P.L. 112–240 and by P.L. 113–168, and changes that  
10 indirectly affect the provisions applicable to this subchapter made by sections 101  
11 and 902 of P.L. 112–240 and by P.L. 113–168, apply for Wisconsin purposes at the  
12 same time as for federal purposes.

13 **SECTION 5.** 71.01 (6) (j) of the statutes is created to read:

14 71.01 (6) (j) 1. For taxable years beginning after December 31, 2013, for  
15 individuals and fiduciaries, except fiduciaries of nuclear decommissioning trust or  
16 reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code  
17 as amended to December 31, 2013, except as provided in subds. 2. and 3. and subject  
18 to subd. 4.

19 2. For purposes of this paragraph, “Internal Revenue Code” does not include  
20 the following provisions of federal public laws for taxable years beginning after  
21 December 31, 2013: section 13113 of P.L. 103–66; sections 1, 3, 4, and 5 of P.L.  
22 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L.  
23 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of  
24 P.L. 109–222; sections 104 and 307 of P.L. 109–432; sections 8233 and 8235 of P.L.  
25 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; sections

*of P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections 753, 754, and 760*

1 15303 and 15351 of P.L. 110-246; section 302 of division A, section 401 of division B,  
 2 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections  
 3 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213,  
 4 214, and 216 of P.L. 111-312; section 1106 of P.L. 112-95; and sections 104, 318, 322,  
 5 323, 324, 326, 327, and 411 of P.L. 112-240.

6 3. For purposes of this paragraph, "Internal Revenue Code" does not include  
 7 amendments to the federal Internal Revenue Code enacted after December 31, 2013,  
 8 except that "Internal Revenue Code" includes the provisions of the following federal  
 9 public laws:

10 a. P.L. 113-97.

11 b. P.L. 113-159.

12 c. P.L. 113-168.

*directly or indirectly affect*

13 4. For purposes of this paragraph, the provisions of federal public laws that *are*  
 14 included in the Internal Revenue Code, as defined in this paragraph, apply for  
 15 Wisconsin purposes at the same time as for federal purposes.

16 **SECTION 6.** 71.22 (4) (a) of the statutes is repealed.

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

18 71.22 (4) (g) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
 19 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
 20 December 31, 2008, and before January 1, 2011, means the federal Internal Revenue  
 21 Code as amended to December 31, 2008, 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

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, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
3 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
4 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section  
5 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
6 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, and 513  
7 of P.L. 109–222, P.L. 109–432, P.L. 110–28, P.L. 110–140, P.L. 110–141, P.L. 110–142,  
8 P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L. 110–234, sections 110, 113, and 301 of  
9 P.L. 110–245, P.L. 110–246, except section 15316 of P.L. 110–246, P.L. 110–289,  
10 except section 3093 of P.L. 110–289, P.L. 110–317, and P.L. 110–343, except section  
11 301 of division B and section 313 of division C of P.L. 110–343, and as amended by  
12 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
13 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L. 111–203, section  
14 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325, and P.L. 113–168,  
15 and as indirectly affected in the provisions applicable to this subchapter by P.L.  
16 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812  
17 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.  
18 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.  
19 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.  
20 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
21 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.  
22 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
23 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.  
24 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,  
25 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding

1 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,  
2 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.  
3 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.  
4 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.  
5 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403  
6 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,  
7 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,  
8 P.L. 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, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, P.L. 110-245,  
14 excluding sections 110, 113, and 301 of P.L. 110-245, section 15316 of P.L. 110-246,  
15 section 3093 of P.L. 110-289, section 301 of division B and section 313 of division C  
16 of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521,  
17 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L.  
18 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L.  
19 111-240, and P.L. 111-325, and P.L. 113-168. The Internal Revenue Code applies  
20 for Wisconsin purposes at the same time as for federal purposes. Amendments to the  
21 federal Internal Revenue Code enacted after December 31, 2008, do not apply to this  
22 paragraph with respect to taxable years beginning after December 31, 2008, and  
23 before January 1, 2011, except that changes to the Internal Revenue Code made by  
24 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
25 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section

1 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325, and P.L. 113–168,  
2 and changes that indirectly affect the provisions applicable to this subchapter made  
3 by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
4 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L. 111–203, section  
5 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325, and P.L. 113–168,  
6 apply for Wisconsin purposes at the same time as for federal purposes.

7 **SECTION 8.** 71.22 (4) (h) of the statutes is amended to read:

8 71.22 (4) (h) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
9 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after  
10 December 31, 2010, and before January 1, 2013, means the federal Internal Revenue  
11 Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.  
12 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,  
13 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,  
14 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section  
15 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and  
16 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403  
17 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
18 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
19 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section  
20 301 of P.L. 109–73, 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, sections 101, 207, 503, and 513 of P.L.  
22 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
23 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except  
24 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,  
25 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.

1 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246,  
2 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections  
3 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343,  
4 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of  
5 division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521,  
6 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L.  
7 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of  
8 P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except  
9 section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L.  
10 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L.  
11 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and by P.L.  
12 113-168, 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.



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, 102, 201, 211, 242, 244, 336,  
4 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7,  
5 P.L. 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,  
10 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,  
11 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,  
12 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,  
13 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)  
14 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.  
15 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.  
16 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,  
17 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B  
18 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,  
19 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
20 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections  
21 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407  
22 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of  
23 P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325,  
24 and section 902 of P.L. 112–240, and P.L. 113–168. The Internal Revenue Code  
25 applies for Wisconsin purposes at the same time as for federal purposes, except that

1 changes made by section 209 of P.L. 109-222, sections 117, 406, 409, 410, 412, 417,  
2 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, sections  
3 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142,  
4 excluding sections 2, 3, and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b)  
5 and 11 (b), (e), and (g) of P.L. 110-172, sections 110 and 113 of P.L. 110-245, sections  
6 15312, 15313, 15314, and 15342 of P.L. 110-246, sections 3031, 3032, 3033, 3041,  
7 3051, 3052, 3061, and 3092 of P.L. 110-289, P.L. 110-317, excluding section 9 (e) of  
8 P.L. 110-317, sections 116, 208, and 211 of division B and section 504 of division C  
9 of P.L. 110-343, section 14 of P.L. 111-92, sections 531, 532, and 533 of P.L. 111-147,  
10 sections 10908 and 10909 of P.L. 111-148, and section 2043 of P.L. 111-240 do not  
11 apply for taxable years beginning before January 1, 2011. Amendments to the  
12 federal Internal Revenue Code enacted after December 31, 2010, do not apply to this  
13 paragraph with respect to taxable years beginning after December 31, 2010, and  
14 before January 1, 2013, except that changes to the Internal Revenue Code made by  
15 section 902 of P.L. 112-240 and by P.L. 113-168, and changes that indirectly affect  
16 the provisions applicable to this subchapter made by section 902 of P.L. 112-240 and  
17 by P.L. 113-168, apply for Wisconsin purposes at the same time as for federal  
18 purposes.

19 **SECTION 9.** 71.22 (4) (i) of the statutes is amended to read:

20 71.22 (4) (i) 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, 2012, and before January 1, 2014, means the federal Internal Revenue  
23 Code as amended to December 31, 2010, 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,

1 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L.  
2 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L.  
3 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
4 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
5 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
6 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.  
7 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
8 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222,  
9 P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of  
10 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections  
11 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5  
12 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,  
13 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections  
14 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and  
15 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,  
16 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,  
17 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of  
18 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections  
19 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,  
20 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.  
21 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except  
22 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,  
23 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 1858  
24 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121  
25 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and P.L. 113–168, and as

1 indirectly affected in the provisions applicable to this subchapter by P.L. 99–514,  
2 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)  
3 of P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding section 1008 (g) (5) of P.L.  
4 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.  
5 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.  
6 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and  
7 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.  
8 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
9 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.  
10 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,  
11 excluding sections 162 and 165 of P.L. 106–554, P.L. 106–573, P.L. 107–15, P.L.  
12 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.  
13 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L.  
14 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections  
15 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201  
16 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306,  
17 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102,  
18 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375,  
19 P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310,  
20 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59,  
21 excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L.  
22 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it relates to section  
23 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L.  
24 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–227,  
25 P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A

1 and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and  
2 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L.  
3 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,  
4 P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4, 15312, 15313, 15314,  
5 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding sections 3071, 3081, and  
6 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections  
7 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L.  
8 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522,  
9 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding  
10 section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014,  
11 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, sections 1403 and  
12 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217  
13 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L.  
14 111–325, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211,  
15 40241, 40242, and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240,  
16 and P.L. 113–168. The Internal Revenue Code applies for Wisconsin purposes at the  
17 same time as for federal purposes, except that changes made by P.L. 106–573,  
18 sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111–148, sections 1403  
19 and 1407 of P.L. 111–152, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and  
20 sections 40211, 40241, 40242, and 100121 of P.L. 112–141 do not apply for taxable  
21 years beginning before January 1, 2013. Amendments to the federal Internal  
22 Revenue Code enacted after December 31, 2010, do not apply to this paragraph with  
23 respect to taxable years beginning after December 31, 2010, except that changes to  
24 the Internal Revenue Code made by section 1858 of P.L. 112–10, section 1108 of P.L.  
25 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141, and changes

1 that indirectly affect the provisions applicable to this subchapter made by section  
2 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242,  
3 and 100121 of P.L. 112-141, do not apply for taxable years beginning before January  
4 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of  
5 P.L. 112-240 and by P.L. 113-168, and changes that indirectly affect the provisions  
6 applicable to this subchapter made by sections 101 and 902 of P.L. 112-240 and by  
7 P.L. 113-168, apply for Wisconsin purposes at the same time as for federal purposes.

8 **SECTION 10.** 71.22 (4) (j) of the statutes is created to read:

9 71.22 (4) (j) 1. For taxable years beginning after December 31, 2013, "Internal  
10 Revenue Code" means the federal Internal Revenue Code as amended to December  
11 31, 2013, except as provided in subds. 2. and 3. and subject to subd. 4., and except  
12 as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34 (1g), and 71.42 (2).

13 2. For purposes of this paragraph, "Internal Revenue Code" does not include  
14 the following provisions of federal public laws for taxable years beginning after  
15 December 31, 2013: section 13113 of P.L. 103-66; sections 1, 3, 4, and 5 of P.L.  
16 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L.  
17 109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of  
18 P.L. 109-222; sections 104 and 307 of P.L. 109-432; sections 8233 and 8235 of P.L.  
19 110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; sections  
20 15303 and 15351 of P.L. 110-246; section 302 of division A, section 401 of division B,  
21 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections  
22 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213,  
23 214, and 216 of P.L. 111-312; section 1106 of P.L. 112-95; and sections 104, 318, 322,  
24 323, 324, 326, 327, and 411 of P.L. 112-240.

*of P.L. 111-226; sections 2011 and 2122 of P.L. 111-240; sections  
753, 754, and 760*

1           3. For purposes of this paragraph, “Internal Revenue Code” does not include  
2 amendments to the federal Internal Revenue Code enacted after December 31, 2013,  
3 except that “Internal Revenue Code” includes the provisions of the following federal  
4 public laws:

5           a. P.L. 113-97.

6           b. P.L. 113-159.

7           c. P.L. 113-168.

8           4. For purposes of this paragraph, the provisions of federal public laws that *are*  
9 *included in* the Internal Revenue Code, as defined in this paragraph, apply for  
10 Wisconsin purposes at the same time as for federal purposes.

11           **SECTION 11.** 71.22 (4m) (a) of the statutes is repealed.

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

13           71.22 (4m) (g) For taxable years that begin after December 31, 2008, and  
14 before January 1, 2011, “Internal Revenue Code,” for corporations that are subject  
15 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
16 Internal Revenue Code as amended to December 31, 2008, excluding sections 103,  
17 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
18 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
19 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
20 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
21 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
22 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336,  
23 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,  
24 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section  
25 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates

1 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,  
2 207, 209, 503, and 513 of P.L. 109–222, P.L. 109–432, P.L. 110–28, P.L. 110–140, P.L.  
3 110–141, P.L. 110–142, P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L. 110–234,  
4 sections 110, 113, and 301 of P.L. 110–245, P.L. 110–246, except section 15316 of P.L.  
5 110–246, P.L. 110–289, except section 3093 of P.L. 110–289, P.L. 110–317, and P.L.  
6 110–343, except section 301 of division B and section 313 of division C of P.L. 110–343,  
7 and as amended by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of  
8 division B of P.L. 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L.  
9 111–203, section 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325,  
10 and P.L. 113–168, and as indirectly affected in the provisions applicable to this  
11 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,  
12 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,  
13 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections  
14 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.  
15 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202  
16 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
17 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.  
18 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
19 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.  
20 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L.  
21 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,  
22 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,  
23 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,  
24 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,  
25 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of



1 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
2 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
3 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
4 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
5 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
6 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L.  
7 109-222, P.L. 109-227, and P.L. 109-280, P.L. 110-245, excluding sections 110, 113,  
8 and 301 of P.L. 110-245, section 15316 of P.L. 110-246, section 3093 of P.L. 110-289,  
9 section 301 of division B and section 313 of division C of P.L. 110-343, P.L. 110-351,  
10 P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division  
11 B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L.  
12 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325,  
13 and P.L. 113-168. The Internal Revenue Code applies for Wisconsin purposes at the  
14 same time as for federal purposes. Amendments to the Internal Revenue Code  
15 enacted after December 31, 2008, do not apply to this paragraph with respect to  
16 taxable years beginning after December 31, 2008, and before January 1, 2011,  
17 except that changes to the Internal Revenue Code made by sections 1261, 1262, 1401,  
18 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L.  
19 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226,  
20 section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, and changes that  
21 indirectly affect the provisions applicable to this subchapter made by sections 1261,  
22 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 301  
23 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section 215 of P.L.  
24 111-226, section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, apply for  
25 Wisconsin purposes at the same time as for federal purposes.

1           **SECTION 13.** 71.22 (4m) (h) of the statutes is amended to read:

2           71.22 (4m) (h) For taxable years that begin after December 31, 2010, and  
3 before January 1, 2013, “Internal Revenue Code,” for corporations that are subject  
4 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal  
5 Internal Revenue Code as amended to December 31, 2010, excluding sections 103,  
6 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
7 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
8 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,  
9 P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,  
10 sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,  
11 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,  
12 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,  
13 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section  
14 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates  
15 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,  
16 207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410,  
17 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,  
18 P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.  
19 110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),  
20 (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,  
21 P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.  
22 110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,  
23 P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313  
24 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,  
25 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.

1 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,  
2 and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L.  
3 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and  
4 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113  
5 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and  
6 by P.L. 113-168, and as indirectly affected in the provisions applicable to this  
7 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,  
8 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,  
9 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
10 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
11 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
12 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
13 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
14 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
15 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
16 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
17 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
18 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
19 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
20 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
21 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
22 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
23 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
24 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
25 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it

1 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.  
2 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,  
3 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
4 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,  
5 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,  
6 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)  
7 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,  
8 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding  
9 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)  
10 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
11 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,  
12 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.  
13 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9021,  
14 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407 of P.L. 111–152, P.L.  
15 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections  
16 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, and section 902 of P.L.  
17 112–240, and P.L. 113–168. The Internal Revenue Code applies for Wisconsin  
18 purposes at the same time as for federal purposes, except that changes made by  
19 section 209 of P.L. 109–222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
20 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,  
21 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,  
22 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)  
23 of P.L. 110–172, sections 110 and 113 of P.L. 110–245, sections 15312, 15313, 15314,  
24 and 15342 of P.L. 110–246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and  
25 3092 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections

1 116, 208, and 211 of division B and section 504 of division C of P.L. 110–343, section  
2 14 of P.L. 111–92, sections 531, 532, and 533 of P.L. 111–147, sections 10908 and  
3 10909 of P.L. 111–148, and section 2043 of P.L. 111–240 do not apply for taxable years  
4 beginning before January 1, 2011. Amendments to the Internal Revenue Code  
5 enacted after December 31, 2010, do not apply to this paragraph with respect to  
6 taxable years beginning after December 31, 2010, and before January 1, 2013,  
7 except that changes to the Internal Revenue Code made by section 902 of P.L.  
8 112–240 and by P.L. 113–168, and changes that indirectly affect the provisions  
9 applicable to this subchapter made by section 902 of P.L. 112–240 and by P.L.  
10 113–168, apply for Wisconsin purposes at the same time as for federal purposes.

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

12 71.22 (4m) (i) For taxable years that begin after December 31, 2012, and before  
13 January 1, 2014, “Internal Revenue Code,” for corporations that are subject to a tax  
14 on unrelated business income under s. 71.26 (1) (a), means the federal Internal  
15 Revenue Code as amended to December 31, 2010, 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, section  
19 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and  
20 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403  
21 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
22 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
23 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section  
24 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
25 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L.

1 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
2 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except  
3 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,  
4 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.  
5 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246,  
6 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections  
7 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343,  
8 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of  
9 division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521,  
10 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L. 111–147, P.L.  
11 111–148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021,  
12 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections  
13 1403 and 1407 of P.L. 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L.  
14 111–226, except sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections  
15 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amendedd  
16 by section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241,  
17 40242, and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and P.L.  
18 113–168, and as indirectly affected in the provisions applicable to this subchapter by  
19 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,  
20 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.  
21 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150  
22 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
23 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
24 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.  
25 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.

1 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 106–573,  
2 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.  
3 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L.  
4 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,  
5 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,  
6 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,  
7 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,  
8 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
9 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections  
10 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
11 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding  
12 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it  
13 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.  
14 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,  
15 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
16 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,  
17 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,  
18 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)  
19 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,  
20 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding  
21 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)  
22 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
23 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,  
24 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.  
25 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004,

1 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L.  
2 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L.  
3 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and  
4 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L.  
5 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101  
6 and 902 of P.L. 112-240, and P.L. 113-168. The Internal Revenue Code applies for  
7 Wisconsin purposes at the same time as for federal purposes, except that changes  
8 made by P.L. 106-573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L.  
9 111-148, sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L. 112-10, section  
10 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141  
11 do not apply for taxable years beginning before January 1, 2013. Amendments to the  
12 federal Internal Revenue Code enacted after December 31, 2010, do not apply to this  
13 paragraph with respect to taxable years beginning after December 31, 2010, except  
14 that changes to the Internal Revenue Code made by section 1858 of P.L. 112-10,  
15 section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L.  
16 112-141, and changes that indirectly affect the provisions applicable to this  
17 subchapter made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and  
18 sections 40211, 40241, 40242, and 100121 of P.L. 112-141, do not apply for taxable  
19 years beginning before January 1, 2013, and changes to the Internal Revenue Code  
20 made by sections 101 and 902 of P.L. 112-240 and by P.L. 113-168, and changes that  
21 indirectly affect the provisions applicable to this subchapter made by sections 101  
22 and 902 of P.L. 112-240 and by P.L. 113-168, apply for Wisconsin purposes at the  
23 same time as for federal purposes.

24 **SECTION 15.** 71.22 (4m) (j) of the statutes is created to read:



1           71.22 (4m) (j) 1. For taxable years beginning after December 31, 2013,  
2           “Internal Revenue Code”, for corporations that are subject to a tax on unrelated  
3           business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as  
4           amended to December 31, 2013, except as provided in subds. 2. and 3. and subject  
5           to subd. 4.

6           2. For purposes of this paragraph, “Internal Revenue Code” does not include  
7           the following provisions of federal public laws for taxable years beginning after  
8           December 31, 2013: section 13113 of P.L. 103-66; sections 1, 3, 4, and 5 of P.L.  
9           106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L.  
10          109-58; section 11146 of P.L. 109-59; section 403 (q) of P.L. 109-135; section 513 of  
11          P.L. 109-222; sections 104 and 307 of P.L. 109-432; sections 8233 and 8235 of P.L.  
12          110-28; section 11 (e) and (g) of P.L. 110-172; section 301 of P.L. 110-245; sections  
13          15303 and 15351 of P.L. 110-246; section 302 of division A, section 401 of division B,  
14          and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110-343; sections  
15          1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111-5; sections 211, 212, 213,  
16          214, and 216 of P.L. 111-312; section 1106 of P.L. 112-95; and sections 104, 318, 322,  
17          323, 324, 326, 327, and 411 of P.L. 112-240.

18          3. For purposes of this paragraph, “Internal Revenue Code” does not include  
19          amendments to the federal Internal Revenue Code enacted after December 31, 2013,  
20          except that “Internal Revenue Code” includes the provisions of the following federal  
21          public laws:

22               a. P.L. 113-97.

23               b. P.L. 113-159.

24               c. P.L. 113-168.

*of P.L. 111-226; sections 2011 and 2122 of P.L. 111-240;  
sections 753, 754, and 760*

*directly or indirectly affect*

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4. For purposes of this paragraph, the provisions of federal public laws that are included in the Internal Revenue Code, as defined in this paragraph, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 16.** 71.26 (2) (b) 1. of the statutes is repealed.

**SECTION 17.** 71.26 (2) (b) 7. of the statutes is amended to read:

71.26 (2) (b) 7. For taxable years that begin after December 31, 2008, and before January 1, 2011, for a corporation, conduit, or common law trust which qualifies as a regulated investment company, real estate mortgage investment conduit, real estate investment trust, or financial asset securitization investment trust under the Internal Revenue Code as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L. 109-222, 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 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section 15316 of P.L. 110-246, P.L. 110-289, except section 3093 of P.L. 110-289, P.L. 110-317, and P.L. 110-343, except section 301 of division B and section 313 of

1 division C of P.L. 110–343, and as amended by sections 1261, 1262, 1401, 1402, 1521,  
2 1522, 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L. 111–147, P.L.  
3 111–192, section 1601 of P.L. 111–203, section 215 of P.L. 111–226, section 2112 of P.L.  
4 111–240, and P.L. 111–325, and P.L. 113–168, and as indirectly affected in the  
5 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647,  
6 P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,  
7 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.  
8 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
9 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,  
10 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.  
11 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.  
12 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections  
13 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.  
14 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections  
15 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.  
16 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.  
17 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.  
18 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
19 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,  
20 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.  
21 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
22 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.  
23 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding  
24 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
25 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,

1 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, P.L. 110-245,  
2 excluding sections 110, 113, and 301 of P.L. 110-245, section 15316 of P.L. 110-246,  
3 section 3093 of P.L. 110-289, section 301 of division B and section 313 of division C  
4 of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401, 1402, 1521,  
5 1522, 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L.  
6 111-192, section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L.  
7 111-240, and P.L. 111-325, and P.L. 113-168, “net income” means the federal  
8 regulated investment company taxable income, federal real estate mortgage  
9 investment conduit taxable income, federal real estate investment trust or financial  
10 asset securitization investment trust taxable income of the corporation, conduit, or  
11 trust as determined under the Internal Revenue Code as amended to December 31,  
12 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections 13113, 13150 (d),  
13 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f),  
14 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections  
15 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L. 107-16, sections 101  
16 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L. 108-27, section 1201  
17 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101,  
18 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1,  
19 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351  
20 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101,  
21 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of  
22 P.L. 109-135, sections 101, 207, 209, 503, and 513 of P.L. 109-222, P.L. 109-432, P.L.  
23 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L.  
24 110-185, P.L. 110-234, sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246,  
25 except section 15316 of P.L. 110-246, P.L. 110-289, except section 3093 of P.L.

1 110–289, P.L. 110–317, and P.L. 110–343, except section 301 of division B and section  
2 313 of division C of P.L. 110–343, and as amended by sections 1261, 1262, 1401, 1402,  
3 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L. 111–147,  
4 P.L. 111–192, section 1601 of P.L. 111–203, section 215 of P.L. 111–226, section 2112  
5 of P.L. 111–240, and P.L. 111–325, and P.L. 113–168, and as indirectly affected in the  
6 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647,  
7 P.L. 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, 102, 201, 211, 242, 244, 336, 337, 422,  
21 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.  
22 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
23 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.  
24 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding  
25 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and

1 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,  
2 209, 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, P.L. 110–245,  
3 excluding sections 110, 113, and 301 of P.L. 110–245, section 15316 of P.L. 110–246,  
4 section 3093 of P.L. 110–289, section 301 of division B and section 313 of division C  
5 of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521,  
6 1522, 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L. 111–147, P.L.  
7 111–192, section 1601 of P.L. 111–203, section 215 of P.L. 111–226, section 2112 of P.L.  
8 111–240, and P.L. 111–325, and P.L. 113–168, except that property that, under s.  
9 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983  
10 to 1986 under the Internal Revenue Code as amended to December 31, 1980, shall  
11 continue to be depreciated under the Internal Revenue Code as amended to  
12 December 31, 1980, and except that the appropriate amount shall be added or  
13 subtracted to reflect differences between the depreciation or adjusted basis for  
14 federal income tax purposes and the depreciation or adjusted basis under this  
15 chapter of any property disposed of during the taxable year. The Internal Revenue  
16 Code as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L.  
17 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,  
18 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,  
19 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section  
20 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and  
21 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403  
22 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
23 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
24 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section  
25 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402

1 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, and 513  
2 of P.L. 109–222, P.L. 109–432, P.L. 110–28, P.L. 110–140, P.L. 110–141, P.L. 110–142,  
3 P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L. 110–234, sections 110, 113, and 301 of  
4 P.L. 110–245, P.L. 110–246, except section 15316 of P.L. 110–246, P.L. 110–289,  
5 except section 3093 of P.L. 110–289, P.L. 110–317, and P.L. 110–343, except section  
6 301 of division B and section 313 of division C of P.L. 110–343, and as amended by  
7 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
8 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L. 111–203, section  
9 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325, and P.L. 113–168,  
10 and as indirectly affected in the provisions applicable to this subchapter by P.L.  
11 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L.  
12 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.  
13 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150  
14 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
15 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
16 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.  
17 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.  
18 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15,  
19 P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L.  
20 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L.  
21 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections  
22 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201  
23 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306,  
24 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102,  
25 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375,

1 P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
2 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59,  
3 excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L.  
4 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
5 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
6 109-222, excluding sections 101, 207, 209, 503, and 513 of P.L. 109-222, P.L.  
7 109-227, P.L. 109-280, P.L. 110-245, excluding sections 110, 113, and 301 of P.L.  
8 110-245, section 15316 of P.L. 110-246, section 3093 of P.L. 110-289, section 301 of  
9 division B and section 313 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458,  
10 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.  
11 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of P.L. 111-203, section  
12 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168,  
13 applies for Wisconsin purposes at the same time as for federal purposes.  
14 Amendments to the Internal Revenue Code enacted after December 31, 2008, do not  
15 apply to this subdivision with respect to taxable years that begin after  
16 December 31, 2008, and before January 1, 2011, except that changes to the Internal  
17 Revenue Code made by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541  
18 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192, section 1601 of  
19 P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240, and P.L.  
20 111-325, and P.L. 113-168, and changes that indirectly affect the provisions  
21 applicable to this subchapter made by sections 1261, 1262, 1401, 1402, 1521, 1522,  
22 1531, and 1541 of division B of P.L. 111-5, section 301 of P.L. 111-147, P.L. 111-192,  
23 section 1601 of P.L. 111-203, section 215 of P.L. 111-226, section 2112 of P.L. 111-240,  
24 and P.L. 111-325, and P.L. 113-168, apply for Wisconsin purposes at the same time  
25 as for federal purposes.