



State of Wisconsin
2015 - 2016 LEGISLATURE

LRB-0275/P3

JK:cjs:rs

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

FOR 2015-2017 BUDGET – NOT READY FOR INTRODUCTION

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

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 The bill also eliminates outdated references contained within those definitions.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.

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2 **SECTION 1.** 71.01 (6) (a) of the statutes is repealed.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

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. 111–226; sections 2011 and 2122 of P.L. 111–240; sections 753,
5 754, and 760 of P.L. 111–312; section 1106 of P.L. 112–95; and sections 104, 318, 322,
6 323, 324, 326, 327, and 411 of P.L. 112–240.

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

11 a. P.L. 113–97.

12 b. P.L. 113–159.

13 c. P.L. 113–168.

14 4. For purposes of this paragraph, the provisions of federal public laws that
15 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,
16 apply for Wisconsin purposes at the same time as for federal purposes.

17 **SECTION 6.** 71.22 (4) (a) of the statutes is repealed.

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

19 71.22 (4) (g) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
20 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after
21 December 31, 2008, and before January 1, 2011, means the federal Internal Revenue
22 Code as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L.
23 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
24 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,
25 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section

1 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and
2 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403
3 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
4 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
5 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section
6 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
7 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, and 513
8 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,
9 P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L. 110–234, sections 110, 113, and 301 of
10 P.L. 110–245, P.L. 110–246, except section 15316 of P.L. 110–246, P.L. 110–289,
11 except section 3093 of P.L. 110–289, P.L. 110–317, and P.L. 110–343, except section
12 301 of division B and section 313 of division C of P.L. 110–343, and as amended by
13 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
14 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L. 111–203, section
15 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325, and P.L. 113–168,
16 and as indirectly affected in the provisions applicable to this subchapter by P.L.
17 99–514, P.L. 100–203, P.L. 100–647, excluding sections 803 (d) (2) (B), 805 (d) (2), 812
18 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
19 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
20 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
21 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
22 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.
23 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
24 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
25 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,

1 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding
2 section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147,
3 excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L.
4 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L.
5 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L.
6 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403
7 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336,
8 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7,
9 P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
10 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
11 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
12 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
13 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
14 209, 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, P.L. 110–245,
15 excluding sections 110, 113, and 301 of P.L. 110–245, section 15316 of P.L. 110–246,
16 section 3093 of P.L. 110–289, section 301 of division B and section 313 of division C
17 of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521,
18 1522, 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L. 111–147, P.L.
19 111–192, section 1601 of P.L. 111–203, section 215 of P.L. 111–226, section 2112 of P.L.
20 111–240, and P.L. 111–325, and P.L. 113–168. The Internal Revenue Code applies
21 for Wisconsin purposes at the same time as for federal purposes. Amendments to the
22 federal Internal Revenue Code enacted after December 31, 2008, do not apply to this
23 paragraph with respect to taxable years beginning after December 31, 2008, and
24 before January 1, 2011, except that changes to the Internal Revenue Code made by
25 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.

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

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

9 71.22 (4) (h) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
10 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after
11 December 31, 2010, and before January 1, 2013, means the federal Internal Revenue
12 Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
13 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
14 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,
15 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section
16 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and
17 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403
18 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
19 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
20 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section
21 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
22 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L.
23 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
24 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except
25 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,

1 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L.
2 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246,
3 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections
4 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343,
5 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of
6 division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521,
7 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L.
8 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of
9 P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except
10 section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L.
11 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L.
12 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and by P.L.
13 113-168, and as indirectly affected in the provisions applicable to this subchapter by
14 P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2),
15 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
16 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
17 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
18 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
19 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.
20 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
21 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
22 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
23 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
24 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
25 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.

1 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L.
2 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L.
3 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403
4 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336,
5 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7,
6 P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
7 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
8 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding
9 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
10 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
11 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410,
12 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,
13 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142,
14 excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b)
15 and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L.
16 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L.
17 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317,
18 excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B
19 and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
20 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
21 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections
22 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407
23 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of
24 P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325,
25 and section 902 of P.L. 112–240, and P.L. 113–168. The Internal Revenue Code

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

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

21 71.22 (4) (i) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
22 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after
23 December 31, 2012, and before January 1, 2014, means the federal Internal Revenue
24 Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
25 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,

1 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,
2 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L.
3 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L.
4 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L.
5 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.
6 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
7 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.
8 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),
9 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222,
10 P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of
11 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections
12 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5
13 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
14 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections
15 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and
16 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,
17 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,
18 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
19 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections
20 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,
21 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.
22 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except
23 sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111,
24 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 1858
25 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121

1 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, and P.L. 113-168, and as
2 indirectly affected in the provisions applicable to this subchapter by P.L. 99-514,
3 excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2)
4 of P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding section 1008 (g) (5) of P.L.
5 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
6 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
7 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
8 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.
9 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
10 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
11 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
12 excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573, P.L. 107-15, P.L.
13 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.
14 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.
15 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections
16 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201
17 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,
18 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102,
19 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,
20 P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,
21 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59,
22 excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L.
23 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section
24 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.
25 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-227,

1 P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A
2 and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and
3 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L.
4 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,
5 P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4, 15312, 15313, 15314,
6 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding sections 3071, 3081, and
7 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections
8 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L.
9 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522,
10 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding
11 section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014,
12 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, sections 1403 and
13 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217
14 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L.
15 111–325, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211,
16 40241, 40242, and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240,
17 and P.L. 113–168. The Internal Revenue Code applies for Wisconsin purposes at the
18 same time as for federal purposes, except that changes made by P.L. 106–573,
19 sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111–148, sections 1403
20 and 1407 of P.L. 111–152, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and
21 sections 40211, 40241, 40242, and 100121 of P.L. 112–141 do not apply for taxable
22 years beginning before January 1, 2013. Amendments to the federal Internal
23 Revenue Code enacted after December 31, 2010, do not apply to this paragraph with
24 respect to taxable years beginning after December 31, 2010, except that changes to
25 the Internal Revenue Code made by section 1858 of P.L. 112–10, section 1108 of P.L.

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

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

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

14 2. For purposes of this paragraph, “Internal Revenue Code” does not include
15 the following provisions of federal public laws for taxable years beginning after
16 December 31, 2013: section 13113 of P.L. 103–66; sections 1, 3, 4, and 5 of P.L.
17 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L.
18 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of
19 P.L. 109–222; sections 104 and 307 of P.L. 109–432; sections 8233 and 8235 of P.L.
20 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; sections
21 15303 and 15351 of P.L. 110–246; section 302 of division A, section 401 of division B,
22 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections
23 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213,
24 214, and 216 of P.L. 111–226; sections 2011 and 2122 of P.L. 111–240; sections 753,

1 754, and 760 of P.L. 111–312; section 1106 of P.L. 112–95; and sections 104, 318, 322,
2 323, 324, 326, 327, and 411 of P.L. 112–240.

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

7 a. P.L. 113–97.

8 b. P.L. 113–159.

9 c. P.L. 113–168.

10 4. For purposes of this paragraph, the provisions of federal public laws that
11 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,
12 apply for Wisconsin purposes at the same time as for federal purposes.

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

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

15 71.22 (4m) (g) For taxable years that begin after December 31, 2008, and
16 before January 1, 2011, “Internal Revenue Code,” for corporations that are subject
17 to a tax on unrelated business income under s. 71.26 (1) (a), means the federal
18 Internal Revenue Code as amended to December 31, 2008, 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, 209, 503, and 513 of P.L. 109–222, P.L. 109–432, P.L. 110–28, P.L. 110–140, P.L.
5 110–141, P.L. 110–142, P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L. 110–234,
6 sections 110, 113, and 301 of P.L. 110–245, P.L. 110–246, except section 15316 of P.L.
7 110–246, P.L. 110–289, except section 3093 of P.L. 110–289, P.L. 110–317, and P.L.
8 110–343, except section 301 of division B and section 313 of division C of P.L. 110–343,
9 and as amended by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of
10 division B of P.L. 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L.
11 111–203, section 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325,
12 and P.L. 113–168, and as indirectly affected in the provisions applicable to this
13 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
14 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
15 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
16 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
17 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202
18 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.
19 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.
20 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,
21 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.
22 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L.
23 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,
24 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,
25 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,

1 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,
2 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
3 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections
4 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
5 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding
6 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it
7 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.
8 109–151, P.L. 109–222, excluding sections 101, 207, 209, 503, and 513 of P.L.
9 109–222, P.L. 109–227, and P.L. 109–280, P.L. 110–245, excluding sections 110, 113,
10 and 301 of P.L. 110–245, section 15316 of P.L. 110–246, section 3093 of P.L. 110–289,
11 section 301 of division B and section 313 of division C of P.L. 110–343, P.L. 110–351,
12 P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division
13 B of P.L. 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L.
14 111–203, section 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325,
15 and P.L. 113–168. The Internal Revenue Code applies for Wisconsin purposes at the
16 same time as for federal purposes. Amendments to the Internal Revenue Code
17 enacted after December 31, 2008, do not apply to this paragraph with respect to
18 taxable years beginning after December 31, 2008, and before January 1, 2011,
19 except that changes to the Internal Revenue Code made by sections 1261, 1262, 1401,
20 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L.
21 111–147, P.L. 111–192, section 1601 of P.L. 111–203, section 215 of P.L. 111–226,
22 section 2112 of P.L. 111–240, and P.L. 111–325, and P.L. 113–168, and changes that
23 indirectly affect the provisions applicable to this subchapter made by sections 1261,
24 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 301
25 of P.L. 111–147, P.L. 111–192, section 1601 of P.L. 111–203, section 215 of P.L.

1 111-226, section 2112 of P.L. 111-240, and P.L. 111-325, and P.L. 113-168, apply for
2 Wisconsin purposes at the same time as for federal purposes.

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

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

1 and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,
2 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.
3 111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,
4 and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L.
5 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and
6 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113
7 of P.L. 111–240, and P.L. 111–312, and as amendeded by section 902 of P.L. 112–240 and
8 by P.L. 113–168, and as indirectly affected in the provisions applicable to this
9 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,
10 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,
11 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections
12 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.
13 103–337, P.L. 103–465, P.L. 104–7, 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, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
24 P.L. 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.

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

1 and 15342 of P.L. 110–246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and
2 3092 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections
3 116, 208, and 211 of division B and section 504 of division C of P.L. 110–343, section
4 14 of P.L. 111–92, sections 531, 532, and 533 of P.L. 111–147, sections 10908 and
5 10909 of P.L. 111–148, and section 2043 of P.L. 111–240 do not apply for taxable years
6 beginning before January 1, 2011. Amendments to the Internal Revenue Code
7 enacted after December 31, 2010, do not apply to this paragraph with respect to
8 taxable years beginning after December 31, 2010, and before January 1, 2013,
9 except that changes to the Internal Revenue Code made by section 902 of P.L.
10 112–240 and by P.L. 113–168, and changes that indirectly affect the provisions
11 applicable to this subchapter made by section 902 of P.L. 112–240 and by P.L.
12 113–168, apply for Wisconsin purposes at the same time as for federal purposes.

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

14 71.22 (4m) (i) For taxable years that begin after December 31, 2012, and before
15 January 1, 2014, “Internal Revenue Code,” for corporations that are subject to a tax
16 on unrelated business income under s. 71.26 (1) (a), means the federal Internal
17 Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and
18 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
19 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188,
20 sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, 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, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
24 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
25 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section

1 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
2 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L.
3 109–222, P.L. 109–432, except 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, P.L. 110–28, except
5 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,
6 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.
7 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246,
8 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections
9 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343,
10 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of
11 division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521,
12 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L. 111–147, P.L.
13 111–148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021,
14 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections
15 1403 and 1407 of P.L. 111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L.
16 111–226, except sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections
17 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amendedd
18 by section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241,
19 40242, and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and P.L.
20 113–168, and as indirectly affected in the provisions applicable to this subchapter by
21 P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179,
22 P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.
23 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150
24 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.
25 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f),

1 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L.
2 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L.
3 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 106–573,
4 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.
5 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L.
6 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,
7 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,
8 excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311,
9 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357,
10 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of
11 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections
12 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.
13 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding
14 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it
15 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.
16 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,
17 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
18 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,
19 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,
20 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)
21 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,
22 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding
23 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)
24 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
25 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,

1 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L.
2 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004,
3 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L.
4 111-148, sections 1403 and 1407 of P.L. 111-152, P.L. 111-192, section 1601 of P.L.
5 111-203, sections 215 and 217 of P.L. 111-226, sections 2014, 2043, 2111, 2112, and
6 2113 of P.L. 111-240, P.L. 111-325, section 1858 of P.L. 112-10, section 1108 of P.L.
7 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101
8 and 902 of P.L. 112-240, and P.L. 113-168. The Internal Revenue Code applies for
9 Wisconsin purposes at the same time as for federal purposes, except that changes
10 made by P.L. 106-573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L.
11 111-148, sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L. 112-10, section
12 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141
13 do not apply for taxable years beginning before January 1, 2013. Amendments to the
14 federal Internal Revenue Code enacted after December 31, 2010, do not apply to this
15 paragraph with respect to taxable years beginning after December 31, 2010, except
16 that changes to the Internal Revenue Code made by section 1858 of P.L. 112-10,
17 section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L.
18 112-141, and changes that indirectly affect the provisions applicable to this
19 subchapter made by 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, and changes to the Internal Revenue Code
22 made by sections 101 and 902 of P.L. 112-240 and by P.L. 113-168, and changes that
23 indirectly affect the provisions applicable to this subchapter made by sections 101
24 and 902 of P.L. 112-240 and by P.L. 113-168, apply for Wisconsin purposes at the
25 same time as for federal purposes.

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

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

7 2. For purposes of this paragraph, “Internal Revenue Code” does not include
8 the following provisions of federal public laws for taxable years beginning after
9 December 31, 2013: section 13113 of P.L. 103–66; sections 1, 3, 4, and 5 of P.L.
10 106–519; sections 101, 102, and 422 of P.L. 108–357; sections 1310 and 1351 of P.L.
11 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of
12 P.L. 109–222; sections 104 and 307 of P.L. 109–432; sections 8233 and 8235 of P.L.
13 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; sections
14 15303 and 15351 of P.L. 110–246; section 302 of division A, section 401 of division B,
15 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections
16 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213,
17 214, and 216 of P.L. 111–226; sections 2011 and 2122 of P.L. 111–240 sections 753,
18 754, and 760 of P.L. 111–312; section 1106 of P.L. 112–95; and sections 104, 318, 322,
19 323, 324, 326, 327, and 411 of P.L. 112–240.

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

24 a. P.L. 113–97.

25 b. P.L. 113–159.

1 c. P.L. 113–168.

2 4. For purposes of this paragraph, the provisions of federal public laws that
3 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,
4 apply for Wisconsin purposes at the same time as for federal purposes.

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

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

7 71.26 (2) (b) 7. For taxable years that begin after December 31, 2008, and
8 before January 1, 2011, for a corporation, conduit, or common law trust which
9 qualifies as a regulated investment company, real estate mortgage investment
10 conduit, real estate investment trust, or financial asset securitization investment
11 trust under the Internal Revenue Code as amended to December 31, 2008, excluding
12 sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d),
13 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and
14 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165
15 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of
16 P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173,
17 sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211,
18 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305,
19 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58,
20 section 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as
21 it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135,
22 sections 101, 207, 209, 503, and 513 of P.L. 109–222, P.L. 109–432, P.L. 110–28, P.L.
23 110–140, P.L. 110–141, P.L. 110–142, P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L.
24 110–234, sections 110, 113, and 301 of P.L. 110–245, P.L. 110–246, except section
25 15316 of P.L. 110–246, P.L. 110–289, except section 3093 of P.L. 110–289, P.L.

1 110–317, and P.L. 110–343, except section 301 of division B and section 313 of
2 division C of P.L. 110–343, and as amended by sections 1261, 1262, 1401, 1402, 1521,
3 1522, 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L. 111–147, P.L.
4 111–192, section 1601 of P.L. 111–203, section 215 of P.L. 111–226, section 2112 of P.L.
5 111–240, 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, “net income” means the federal
9 regulated investment company taxable income, federal real estate mortgage
10 investment conduit taxable income, federal real estate investment trust or financial
11 asset securitization investment trust taxable income of the corporation, conduit, or
12 trust as determined under the Internal Revenue Code as amended to December 31,
13 2008, excluding sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d),
14 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f),
15 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections
16 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of P.L. 107–16, sections 101
17 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section 1201
18 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101,
19 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1,
20 sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351
21 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101,
22 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of
23 P.L. 109–135, sections 101, 207, 209, 503, and 513 of P.L. 109–222, P.L. 109–432, P.L.
24 110–28, P.L. 110–140, P.L. 110–141, P.L. 110–142, P.L. 110–166, P.L. 110–172, P.L.
25 110–185, P.L. 110–234, sections 110, 113, and 301 of P.L. 110–245, P.L. 110–246,

1 except section 15316 of P.L. 110–246, P.L. 110–289, except section 3093 of P.L.
2 110–289, P.L. 110–317, and P.L. 110–343, except section 301 of division B and section
3 313 of division C of P.L. 110–343, and as amended by sections 1261, 1262, 1401, 1402,
4 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L. 111–147,
5 P.L. 111–192, section 1601 of P.L. 111–203, section 215 of P.L. 111–226, section 2112
6 of P.L. 111–240, and P.L. 111–325, and P.L. 113–168, and as indirectly affected in the
7 provisions applicable to this subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647,
8 P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227,
9 excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L.
10 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
11 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188,
12 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L.
13 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L.
14 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections
15 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.
16 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections
17 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.
18 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.
19 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.
20 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.
21 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,
22 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.
23 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
24 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.
25 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding

1 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
2 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,
3 209, 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, P.L. 110–245,
4 excluding sections 110, 113, and 301 of P.L. 110–245, section 15316 of P.L. 110–246,
5 section 3093 of P.L. 110–289, section 301 of division B and section 313 of division C
6 of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521,
7 1522, 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L. 111–147, P.L.
8 111–192, section 1601 of P.L. 111–203, section 215 of P.L. 111–226, section 2112 of P.L.
9 111–240, and P.L. 111–325, and P.L. 113–168, except that property that, under s.
10 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable years 1983
11 to 1986 under the Internal Revenue Code as amended to December 31, 1980, shall
12 continue to be depreciated under the Internal Revenue Code as amended to
13 December 31, 1980, and except that the appropriate amount shall be added or
14 subtracted to reflect differences between the depreciation or adjusted basis for
15 federal income tax purposes and the depreciation or adjusted basis under this
16 chapter of any property disposed of during the taxable year. The Internal Revenue
17 Code as amended to December 31, 2008, 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, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
24 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
25 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section

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

1 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375,
2 P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310,
3 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59,
4 excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L.
5 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it relates to section
6 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L.
7 109–222, excluding sections 101, 207, 209, 503, and 513 of P.L. 109–222, P.L.
8 109–227, P.L. 109–280, P.L. 110–245, excluding sections 110, 113, and 301 of P.L.
9 110–245, section 15316 of P.L. 110–246, section 3093 of P.L. 110–289, section 301 of
10 division B and section 313 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458,
11 sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L.
12 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of P.L. 111–203, section
13 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L. 111–325, and P.L. 113–168,
14 applies for Wisconsin purposes at the same time as for federal purposes.
15 Amendments to the Internal Revenue Code enacted after December 31, 2008, do not
16 apply to this subdivision with respect to taxable years that begin after
17 December 31, 2008, and before January 1, 2011, except that changes to the Internal
18 Revenue Code made by sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541
19 of division B of P.L. 111–5, section 301 of P.L. 111–147, P.L. 111–192, section 1601 of
20 P.L. 111–203, section 215 of P.L. 111–226, section 2112 of P.L. 111–240, and P.L.
21 111–325, and P.L. 113–168, and changes that indirectly affect the provisions
22 applicable to this subchapter made by sections 1261, 1262, 1401, 1402, 1521, 1522,
23 1531, and 1541 of division B of P.L. 111–5, section 301 of P.L. 111–147, P.L. 111–192,
24 section 1601 of P.L. 111–203, section 215 of P.L. 111–226, section 2112 of P.L. 111–240,