

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, 503, and 513 of P.L. 109-222,
20 P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
21 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,
22 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,
23 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)
24 of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4,
25 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding

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1 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)
2 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
3 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,
4 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.
5 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9021,
6 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407 of P.L. 111–152, P.L.
7 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections
8 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, and section 902 of P.L.
9 112–240, and P.L. 113–168. The Internal Revenue Code applies for Wisconsin
10 purposes at the same time as for federal purposes, except that changes made by
11 section 209 of P.L. 109–222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
12 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,
13 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,
14 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)
15 of P.L. 110–172, sections 110 and 113 of P.L. 110–245, sections 15312, 15313, 15314,
16 and 15342 of P.L. 110–246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and
17 3092 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections
18 116, 208, and 211 of division B and section 504 of division C of P.L. 110–343, section
19 14 of P.L. 111–92, sections 531, 532, and 533 of P.L. 111–147, sections 10908 and
20 10909 of P.L. 111–148, and section 2043 of P.L. 111–240 do not apply for taxable years
21 beginning before January 1, 2011. Amendments to the federal Internal Revenue
22 Code enacted after December 31, 2010, do not apply to this paragraph with respect
23 to taxable years beginning after December 31, 2010, and before January 1, 2013,
24 except that changes to the Internal Revenue Code made by section 902 of P.L.
25 112–240 and by P.L. 113–168, and changes that indirectly affect the provisions

1 applicable to this subchapter made by section 902 of P.L. 112-240 and by P.L.
2 113-168, apply for Wisconsin purposes at the same time as for federal purposes.

3 *~~0275/P3.4~~SECTION 2113. 71.01 (6) (i) of the statutes is amended to read:

4 71.01 (6) (i) For taxable years that begin after December 31, 2012, and before
5 January 1, 2014, for natural persons and fiduciaries, except fiduciaries of nuclear
6 decommissioning trust or reserve funds, “Internal Revenue Code” 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 section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201,
12 and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and
13 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909,
14 and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324,
15 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59,
16 section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a),
17 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513
18 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424,
19 and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except
20 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2,
21 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L.
22 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246,
23 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections
24 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343,
25 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of

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1 division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521,
2 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L.
3 111-148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021,
4 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections
5 1403 and 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L.
6 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections
7 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendedd
8 by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241,
9 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, and P.L.
10 113-168, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.
11 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L.
12 102-90, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.
13 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),
14 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.
15 104-7, P.L. 104-117, 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. 106-573,
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, 503, and 513 of P.L. 109–222,
7 P.L. 109–227, P.L. 109–280, 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, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,
12 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding
13 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)
14 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504
15 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,
16 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.
17 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004,
18 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L.
19 111–148, sections 1403 and 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L.
20 111–203, sections 215 and 217 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and
21 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L. 112–10, section 1108 of P.L.
22 112–95, and sections 40211, 40241, 40242, 100121 of P.L. 112–141, and sections 101
23 and 902 of P.L. 112–240, and P.L. 113–168. The Internal Revenue Code applies for
24 Wisconsin purposes at the same time as for federal purposes, except that changes
25 made by P.L. 106–573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L.

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1 111-148, sections 1403 and 1407 of P.L. 111-152, section 1858 of P.L. 112-10, section
2 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141
3 do not apply for taxable years beginning before January 1, 2013. Amendments to the
4 federal Internal Revenue Code enacted after December 31, 2010, do not apply to this
5 paragraph with respect to taxable years beginning after December 31, 2010, except
6 that changes to the Internal Revenue Code made by section 1858 of P.L. 112-10,
7 section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L.
8 112-141, and changes that indirectly affect the provisions applicable to this
9 subchapter made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and
10 sections 40211, 40241, 40242, and 100121 of P.L. 112-141, do not apply for taxable
11 years beginning before January 1, 2013, and changes to the Internal Revenue Code
12 made by sections 101 and 902 of P.L. 112-240 and by P.L. 113-168, and changes that
13 indirectly affect the provisions applicable to this subchapter made by sections 101
14 and 902 of P.L. 112-240 and by P.L. 113-168, apply for Wisconsin purposes at the
15 same time as for federal purposes.

16 ***-0275/P3.5*SECTION 2114.** 71.01 (6) (j) of the statutes is created to read:

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

22 2. For purposes of this paragraph, “Internal Revenue Code” does not include
23 the following provisions of federal public laws for taxable years beginning after
24 December 31, 2013: section 13113 of P.L. 103-66; sections 1, 3, 4, and 5 of P.L.
25 106-519; sections 101, 102, and 422 of P.L. 108-357; sections 1310 and 1351 of P.L.

1 109–58; section 11146 of P.L. 109–59; section 403 (q) of P.L. 109–135; section 513 of
2 P.L. 109–222; sections 104 and 307 of P.L. 109–432; sections 8233 and 8235 of P.L.
3 110–28; section 11 (e) and (g) of P.L. 110–172; section 301 of P.L. 110–245; sections
4 15303 and 15351 of P.L. 110–246; section 302 of division A, section 401 of division B,
5 and sections 312, 322, 502 (c), 707, and 801 of division C of P.L. 110–343; sections
6 1232, 1241, 1251, 1501, and 1502 of division B of P.L. 111–5; sections 211, 212, 213,
7 214, and 216 of P.L. 111–226; sections 2011 and 2122 of P.L. 111–240; sections 753,
8 754, and 760 of P.L. 111–312; section 1106 of P.L. 112–95; and sections 104, 318, 322,
9 323, 324, 326, 327, and 411 of P.L. 112–240.

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

14 a. P.L. 113–97.

15 b. P.L. 113–159.

16 c. P.L. 113–168.

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

20 ***-1215/P3.113*SECTION 2115.** 71.05 (1) (c) 1. of the statutes is amended to
21 read:

22 71.05 (1) (c) 1. The Wisconsin Housing and Economic Development Authority
23 under s. 234.65, 2013 stats., if the bonds are used to fund an economic development
24 loan to finance construction, renovation, or development of property that would be
25 exempt under s. 70.11 (36).

SECTION 2116

1 ***-1215/P3.114*SECTION 2116.** 71.05 (1) (c) 1m. of the statutes is amended to
2 read:

3 71.05 (1) (c) 1m. The Wisconsin Housing and Economic Development Authority
4 under s. 234.08, 2013 stats., or s. 234.61, 2013 stats., on or after January 1, 2004, or
5 the Forward Wisconsin Development Authority under s. 235.609 or 235.61, if the
6 bonds or notes are issued to fund multifamily affordable housing projects or elderly
7 housing projects.

8 ***-1502/1.9*SECTION 2117.** 71.05 (1) (c) 6m. of the statutes is created to read:

9 71.05 (1) (c) 6m. The state under s. 16.527 (3) (d) to assist a local sports and
10 entertainment district created under subch. VI of ch. 229.

11 ***-1502/1.10*SECTION 2118.** 71.05 (1) (c) 6p. of the statutes is created to read:

12 71.05 (1) (c) 6p. A local unit under one of the provisions specified in s. 229.863
13 (3) to assist a local sports and entertainment district created under subch. VI of ch.
14 229.

15 ***-1215/P3.115*SECTION 2119.** 71.05 (1) (c) 10. a. of the statutes is amended to
16 read:

17 71.05 (1) (c) 10. a. The bonds or notes are used to fund multifamily affordable
18 housing projects or elderly housing projects in this state, and the Forward Wisconsin
19 Housing and Economic Development Authority has the authority to issue its bonds
20 or notes for the project being funded.

21 ***-1215/P3.116*SECTION 2120.** 71.05 (1) (c) 12. of the statutes is amended to
22 read:

23 71.05 (1) (c) 12. The Forward Wisconsin Housing and Economic Development
24 Authority, if the bonds or notes are issued to provide loans to a public affairs network
25 under s. 234.75 (4), 2013 stats., or s. 235.75 (4).

1 ***-0997/P4.2***SECTION 2121. 71.05 (6) (a) 15. of the statutes is amended to read:

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

 ***NOTE: This is reconciled s. 71.05 (6) (a) 15. This SECTION has been affected by
drafts with the following LRB numbers:-0997/P3 and -1018/P1.

9 ***-1018/P2.5***SECTION 2122. 71.05 (6) (b) 11. of the statutes is repealed.

10 ***-0807/P6.213***SECTION 2123. 71.05 (6) (b) 28. (intro.) of the statutes is
11 amended to read:

12 71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses and
13 mandatory student fees for a student who is the claimant or who is the claimant's
14 child and the claimant's dependent who is claimed under section 151 (c) of the
15 Internal Revenue Code, to attend any university, college, technical college or a school
16 ~~approved~~ authorized under s. ~~38.50~~ 440.52, that is located in Wisconsin or to attend
17 a public vocational school or public institution of higher education in Minnesota
18 under the Minnesota-Wisconsin reciprocity agreement under s. 39.47, calculated as
19 follows:

20 ***-0971/P5.544***SECTION 2124. 71.05 (6) (b) 28. (intro.) of the statutes is
21 amended to read:

22 71.05 (6) (b) 28. (intro.) An amount paid by a claimant for tuition expenses and
23 mandatory student fees for a student who is the claimant or who is the claimant's

1 child and the claimant's dependent who is claimed under section 151 (c) of the
2 Internal Revenue Code, to attend any university, college, technical college or a school
3 approved under s. 38.50, that is located in Wisconsin or to attend a public vocational
4 school or public institution of higher education in Minnesota under the a
5 Minnesota–Wisconsin reciprocity agreement under s. ~~39.47~~ 36.27 (7), calculated as
6 follows:

7 ***-0971/P5.545*SECTION 2125.** 71.05 (6) (b) 28. a. of the statutes is amended
8 to read:

9 71.05 (6) (b) 28. a. Subject to subd. 28. am., an amount equal to one of the
10 following per student for each year to which the claim relates: for taxable years
11 beginning before January 1, 2009, not more than twice the average amount charged
12 by the board of regents of the University of Wisconsin System Authority at 4–year
13 institutions for resident undergraduate academic fees for the most recent fall
14 semester, as determined by the board of regents by September 1 of that semester; for
15 taxable years beginning after December 31, 2008, and subject to subd. 28. am.,
16 \$6,000.

17 ***-0971/P5.546*SECTION 2126.** 71.05 (6) (b) 28. am. of the statutes is amended
18 to read:

19 71.05 (6) (b) 28. am. Notwithstanding subd. 28. a., for taxable years beginning
20 after December 31, 2008, the department of revenue and the Board of Regents of the
21 University of Wisconsin System Authority shall continue making the calculation
22 described under subd. 28. a. Notwithstanding subd. 28. a., once this calculation
23 exceeds \$6,000, the deduction for tuition expenses and mandatory student fees, as
24 described in subd. 28. (intro.), shall be based on an amount equal to not more than
25 twice the average amount charged by the Board of Regents of the University of

1 Wisconsin System Authority at 4-year institutions for resident undergraduate
2 academic fees for the most recent fall semester, as determined by the Board of
3 Regents by September 1 of that semester, per student for each year to which the claim
4 relates, and the deduction that may be claimed under this subd. 28. am. first applies
5 to taxable years beginning on the January 1 after the calculation of the Board of
6 Regents, that must occur by September 1, exceeds \$6,000.

7 *~~1018/P2.6~~SECTION 2127. 71.05 (6) (b) 47. b. of the statutes is amended to
8 read:

9 71.05 (6) (b) 47. b. With respect to partners and members of limited liability
10 companies, for taxable years beginning after December 31, 2010, and before January
11 1, 2014, for 2 consecutive taxable years beginning with the taxable year in which the
12 partnership's or limited liability company's business locates to this state from
13 another state or another country and begins doing business in this state, as defined
14 in s. 71.22 (1r), and subject to the limitations provided under subd. 47. d., dm., and
15 e., the partner's or member's distributive share of taxable income as calculated under
16 section 703 of the Internal Revenue Code; plus the items of income and gain under
17 section 702 of the Internal Revenue Code, including taxable state and municipal
18 bond interest and excluding nontaxable interest income or dividend income from
19 federal government obligations; minus the items of loss and deduction under section
20 702 of the Internal Revenue Code, except items that are not deductible under s.
21 71.21; plus guaranteed payments to partners under section 707 (c) of the Internal
22 Revenue Code; plus the credits claimed under s. 71.07 ~~(2dd), (2de), (2di), (2dj), (2dL),~~
23 ~~(2dm), (2dr), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p), (3q), (3r), (3rm), (3rn), (3s), (3t),~~
24 ~~(3w), (5e), (5f), (5g), (5h), (5i), (5j), (5k), (5r), (5rm), and (8r);~~ and plus or minus, as
25 appropriate, transitional adjustments, depreciation differences, and basis

1 differences under s. 71.05 (13), (15), (16), (17), and (19), multiplied by the
2 apportionment fraction determined in s. 71.04 (4) and subject to s. 71.04 (7) or by
3 separate accounting. No amounts subtracted under this subd. 47. b. may be included
4 in the modification under par. (b) 9. or 9m.

5 *~~1018/P2.7~~*SECTION 2128. 71.07 (2dd) of the statutes is repealed.

6 *~~1018/P2.8~~*SECTION 2129. 71.07 (2de) of the statutes is repealed.

7 *~~1018/P2.9~~*SECTION 2130. 71.07 (2di) of the statutes is repealed.

8 *~~1018/P2.10~~*SECTION 2131. 71.07 (2dj) of the statutes is repealed.

9 *~~1018/P2.11~~*SECTION 2132. 71.07 (2dL) of the statutes is repealed.

10 *~~1215/P3.117~~*SECTION 2133. 71.07 (2dm) (a) 1. of the statutes is amended to
11 read:

12 71.07 (2dm) (a) 1. “Certified” means entitled under s. 235.395 (3) (a) 4. or s.
13 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
14 or certified under s. 235.395 (5), 235.398 (5), or 235.3995 (4) or s. 238.395 (5), 2013
15 stats., s. 238.398 (5), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
16 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

17 *~~1215/P3.118~~*SECTION 2134. 71.07 (2dm) (a) 3. of the statutes is amended to
18 read:

19 71.07 (2dm) (a) 3. “Development zone” means a development opportunity zone
20 under s. 235.395 (1) (e) and (f) or 235.398 or s. 238.395 (1) (e) and (f), 2013 stats., or
21 s. 238.398, 2013 stats., or s. 560.795 (1) (e) and (f), 2009 stats., or s. 560.798, 2009
22 stats., or an airport development zone under s. 235.3995 or s. 238.3995, 2013 stats.,
23 or s. 560.7995, 2009 stats.

24 *~~1215/P3.119~~*SECTION 2135. 71.07 (2dm) (a) 4. of the statutes is amended to
25 read:

1 71.07 (2dm) (a) 4. “Previously owned property” means real property that the
2 claimant or a related person owned during the 2 years prior to the department of
3 commerce or the Wisconsin Economic Development Corporation or the Forward
4 Wisconsin Development Authority designating the place where the property is
5 located as a development zone and for which the claimant may not deduct a loss from
6 the sale of the property to, or an exchange of the property with, the related person
7 under section 267 of the Internal Revenue Code, except that section 267 (b) of the
8 Internal Revenue Code is modified so that if the claimant owns any part of the
9 property, rather than 50% ownership, the claimant is subject to section 267 (a) (1) of
10 the Internal Revenue Code for purposes of this subsection.

11 *~~1215/P3.120~~*SECTION 2136. 71.07 (2dm) (f) 1. of the statutes is amended to
12 read:

13 71.07 (2dm) (f) 1. A copy of the verification that the claimant may claim tax
14 benefits under s. 235.395 (3) (a) 4. or s. 238.395 (3) (a) 4., 2013 stats., or s. 560.795
15 (3) (a) 4., 2009 stats., or is certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4)
16 or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats.,
17 or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats.

18 *~~1215/P3.121~~*SECTION 2137. 71.07 (2dm) (f) 2. of the statutes is amended to
19 read:

20 71.07 (2dm) (f) 2. A statement from the department of commerce or the
21 Wisconsin Economic Development Corporation or the Forward Wisconsin
22 Development Authority verifying the purchase price of the investment and verifying
23 that the investment fulfills the requirements under par. (b).

24 *~~1215/P3.122~~*SECTION 2138. 71.07 (2dm) (i) of the statutes is amended to
25 read:

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1 71.07 (2dm) (i) Partnerships, limited liability companies, and tax-option
2 corporations may not claim the credit under this subsection, but the eligibility for,
3 and the amount of, that credit shall be determined on the basis of their economic
4 activity, not that of their shareholders, partners, or members. The corporation,
5 partnership, or limited liability company shall compute the amount of credit that
6 may be claimed by each of its shareholders, partners, or members and provide that
7 information to its shareholders, partners, or members. Partners, members of limited
8 liability companies, and shareholders of tax-option corporations may claim the
9 credit based on the partnership's, company's, or corporation's activities in proportion
10 to their ownership interest and may offset it against the tax attributable to their
11 income from the partnership's, company's, or corporation's business operations in the
12 development zone; except that partners, members, and shareholders in a
13 development zone under s. 235.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s.
14 560.795 (1) (e), 2009 stats., may offset the credit against the amount of the tax
15 attributable to their income.

16 ***-1215/P3.123***SECTION 2139. 71.07 (2dm) (j) of the statutes is amended to
17 read:

18 71.07 (2dm) (j) If a person who is entitled under s. 235.395 (3) (a) 4. or s. 238.395
19 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits becomes
20 ineligible for such tax benefits, or if a person's certification under s. 235.395 (5),
21 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013 stats., s. 238.398 (3), 2013 stats.,
22 or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009 stats., s. 560.798 (3), 2009 stats.,
23 or s. 560.7995 (4), 2009 stats., is revoked, that person may claim no credits under this
24 subsection for the taxable year that includes the day on which the person becomes
25 ineligible for tax benefits, the taxable year that includes the day on which the

1 certification is revoked, or succeeding taxable years, and that person may carry over
2 no unused credits from previous years to offset tax under this chapter for the taxable
3 year that includes the day on which the person becomes ineligible for tax benefits,
4 the taxable year that includes the day on which the certification is revoked, or
5 succeeding taxable years.

6 *~~1215/P3.124~~SECTION 2140. 71.07 (2dm) (k) of the statutes is amended to
7 read:

8 71.07 (2dm) (k) If a person who is entitled under s. 235.395 (3) (a) 4. or s.
9 238.395 (3) (a) 4., 2013 stats., or s. 560.795 (3) (a) 4., 2009 stats., to claim tax benefits
10 or certified under s. 235.395 (5), 235.398 (3), or 235.3995 (4) or s. 238.395 (5), 2013
11 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013 stats., or s. 560.795 (5), 2009
12 stats., s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., ceases business
13 operations in the development zone during any of the taxable years that that zone
14 exists, that person may not carry over to any taxable year following the year during
15 which operations cease any unused credits from the taxable year during which
16 operations cease or from previous taxable years.

17 *~~1018/P2.12~~SECTION 2141. 71.07 (2dr) of the statutes is repealed.

18 *~~1018/P2.13~~SECTION 2142. 71.07 (2ds) of the statutes is repealed.

19 *~~1215/P3.125~~SECTION 2143. 71.07 (2dx) (a) 2. of the statutes is amended to
20 read:

21 71.07 (2dx) (a) 2. “Development zone” means a development zone under s.
22 235.30 or s. 238.30, 2013 stats., or s. 560.70, 2009 stats., a development opportunity
23 zone under s. 235.395 or s. 238.395, 2013 stats., or s. 560.795, 2009 stats., an
24 enterprise development zone under s. 235.397 or s. 238.397, 2013 stats., or s.
25 560.797, 2009 stats., an agricultural development zone under s. 235.398 or s.

1 238.398, 2013 stats., or s. 560.798, 2009 stats., or an airport development zone under
2 s. 235.3995 or s. 238.3995, 2013 stats., or s. 560.7995, 2009 stats.

3 *~~1018/P2.14~~*SECTION 2144. 71.07 (2dx) (a) 3. of the statutes is amended to
4 read:

5 71.07 (2dx) (a) 3. “Environmental remediation” means removal or
6 containment of environmental pollution, as defined in s. 299.01 (4), and restoration
7 of soil or groundwater that is affected by environmental pollution, as defined in s.
8 299.01 (4), in a brownfield if that removal, containment or restoration fulfills the
9 requirement under sub. (2de) (a) 1., 2013 stats., and investigation unless the
10 investigation determines that remediation is required and that remediation is not
11 undertaken.

12 *~~1215/P3.126~~*SECTION 2145. 71.07 (2dx) (a) 4. of the statutes is amended to
13 read:

14 71.07 (2dx) (a) 4. “Full-time job” has the meaning given in s. ~~238.30~~ 235.30
15 (2m).

16 *~~1018/P2.15~~*SECTION 2146. 71.07 (2dx) (a) 5. of the statutes is amended to
17 read:

18 71.07 (2dx) (a) 5. “Member of a targeted group” means a person who resides
19 in an area designated by the federal government as an economic revitalization area,
20 a person who is employed in an unsubsidized job but meets the eligibility
21 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,
22 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats., or
23 in a trial employment match program job, as defined in s. 49.141 (1) (n), a person who
24 is eligible for child care assistance under s. 49.155, a person who is a vocational
25 rehabilitation referral, an economically disadvantaged youth, an economically

1 disadvantaged veteran, a supplemental security income recipient, a general
2 assistance recipient, an economically disadvantaged ex-convict, a qualified summer
3 youth employee, as defined in 26 USC 51 (d) (7), a dislocated worker, as defined in
4 29 USC 2801 (9), or a food stamp recipient, if the person has been certified in the
5 manner under sub. (2dj) (am) 3., 2013 stats., by a designated local agency, as defined
6 in sub. (2dj) (am) 2., 2013 stats.

7 *~~1215/P3.127~~SECTION 2147. 71.07 (2dx) (b) (intro.), 2., 3., 4. and 5. of the
8 statutes are amended to read:

9 71.07 (2dx) (b) *Credit.* (intro.) Except as provided in pars. (be) and (bg) and
10 in s. 73.03 (35), and subject to s. 235.385 or s. 238.385, 2013 stats., or s. 560.785, 2009
11 stats., for any taxable year for which the person is entitled under s. 235.395 (3) or s.
12 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax benefits or certified
13 under s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 or s. 238.365 (3), 2013
14 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013
15 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009
16 stats., or s. 560.7995 (4), 2009 stats., any person may claim as a credit against the
17 taxes otherwise due under this chapter the following amounts:

18 2. The amount determined by multiplying the amount determined under s.
19 235.385 (1) (b) or s. 238.385 (1) (b), 2013 stats., or s. 560.785 (1) (b), 2009 stats., by
20 the number of full-time jobs created in a development zone and filled by a member
21 of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)
22 for those jobs.

23 3. The amount determined by multiplying the amount determined under s.
24 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009 stats., by the
25 number of full-time jobs created in a development zone and not filled by a member

1 of a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)
2 for those jobs.

3 4. The amount determined by multiplying the amount determined under s.
4 235.385 (1) (bm) or s. 238.385 (1) (bm), 2013 stats., or s. 560.785 (1) (bm), 2009 stats.,
5 by the number of full-time jobs retained, as provided ~~in the rules~~ under s. 235.385
6 or s. 238.385, 2013 stats., or s. 560.785, 2009 stats., ~~excluding jobs for which a credit~~
7 ~~has been claimed under sub. (2dj),~~ in an enterprise development zone under s.
8 235.397 or s. 238.397, 2013 stats., or s. 560.797, 2009 stats., and for which significant
9 capital investment was made and by then subtracting the subsidies paid under s.
10 49.147 (3) (a) for those jobs.

****NOTE: This is reconciled s. 71.07 (2dx) (b) 4. This SECTION has been affected by
drafts with the following LRB numbers: -1018/P1 and -1215/P2.

11 5. The amount determined by multiplying the amount determined under s.
12 235.385 (1) (c) or s. 238.385 (1) (c), 2013 stats., or s. 560.785 (1) (c), 2009 stats., by the
13 number of full-time jobs retained, as provided ~~in the rules~~ under s. 235.385 or s.
14 238.385, 2013 stats., or s. 560.785, 2009 stats., ~~excluding jobs for which a credit has~~
15 ~~been claimed under sub. (2dj),~~ in a development zone and not filled by a member of
16 a targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a)
17 for those jobs.

****NOTE: This is reconciled s. 71.07 (2dx) (b) 5. This SECTION has been affected by
drafts with the following LRB numbers: -1018/P1 and -1215/P2.

18 ***-1215/P3.128*SECTION 2148.** 71.07 (2dx) (be) of the statutes is amended to
19 read:

20 71.07 (2dx) (be) *Offset.* A claimant in a development zone under s. 235.395 (1)
21 (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats., may offset any
22 credits claimed under this subsection, including any credits carried over, against the

1 amount of the tax otherwise due under this subchapter attributable to all of the
2 claimant's income and against the tax attributable to income from directly related
3 business operations of the claimant.

4 *~~1215/P3.129~~SECTION 2149. 71.07 (2dx) (bg) of the statutes is amended to
5 read:

6 71.07 (2dx) (bg) *Other entities*. For claimants in a development zone under s.
7 235.395 (1) (e) or s. 238.395 (1) (e), 2013 stats., or s. 560.795 (1) (e), 2009 stats.,
8 partnerships, limited liability companies, and tax-option corporations may not
9 claim the credit under this subsection, but the eligibility for, and amount of, that
10 credit shall be determined on the basis of their economic activity, not that of their
11 shareholders, partners, or members. The corporation, partnership, or company shall
12 compute the amount of the credit that may be claimed by each of its shareholders,
13 partners, or members and shall provide that information to each of its shareholders,
14 partners, or members. Partners, members of limited liability companies, and
15 shareholders of tax-option corporations may claim the credit based on the
16 partnership's, company's, or corporation's activities in proportion to their ownership
17 interest and may offset it against the tax attributable to their income.

18 *~~1215/P3.130~~SECTION 2150. 71.07 (2dx) (c) of the statutes is amended to
19 read:

20 71.07 (2dx) (c) *Credit precluded*. If the certification of a person for tax benefits
21 under s. 235.365 (3), 235.397 (4), 235.398 (3), or 235.3995 (4) or s. 238.365 (3), 2013
22 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or s. 238.3995 (4), 2013
23 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats., s. 560.798 (3), 2009
24 stats., or s. 560.7995 (4), 2009 stats., is revoked, or if the person becomes ineligible
25 for tax benefits under s. 235.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3),

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1 2009 stats., that person may not claim credits under this subsection for the taxable
2 year that includes the day on which the certification is revoked; the taxable year that
3 includes the day on which the person becomes ineligible for tax benefits; or
4 succeeding taxable years and that person may not carry over unused credits from
5 previous years to offset tax under this chapter for the taxable year that includes the
6 day on which certification is revoked; the taxable year that includes the day on which
7 the person becomes ineligible for tax benefits; or succeeding taxable years.

8 *~~1215/P3.131~~SECTION 2151. 71.07 (2dx) (d) of the statutes is amended to
9 read:

10 71.07 (2dx) (d) *Carry-over precluded.* If a person who is entitled under s.
11 235.395 (3) or s. 238.395 (3), 2013 stats., or s. 560.795 (3), 2009 stats., to claim tax
12 benefits or certified under s. 235.365 (3), 235.397 (4), 235.398 (4), or 235.3995 (4) or
13 s. 238.365 (3), 2013 stats., s. 238.397 (4), 2013 stats., s. 238.398 (3), 2013 stats., or
14 s. 238.3995 (4), 2013 stats., or s. 560.765 (3), 2009 stats., s. 560.797 (4), 2009 stats.,
15 s. 560.798 (3), 2009 stats., or s. 560.7995 (4), 2009 stats., for tax benefits ceases
16 business operations in the development zone during any of the taxable years that
17 that zone exists, that person may not carry over to any taxable year following the
18 year during which operations cease any unused credits from the taxable year during
19 which operations cease or from previous taxable years.

20 *~~1018/P2.16~~SECTION 2152. 71.07 (2dx) (e) of the statutes is renumbered
21 71.07 (2dx) (e) 1. and amended to read:

22 71.07 (2dx) (e) 1. Section 71.28 (4) (e) to (h), as it applies to the credit under
23 s. 71.28 (4), applies to the credit under this subsection. ~~Subsection (2dj) (e), as it~~
24 ~~applies to the credit under sub. (2dj), applies to the credit under this subsection.~~

1 Claimants shall include with their returns a copy of their certification for tax benefits
2 and a copy of the department of commerce's verification of their expenses.

3 *~~1018/P2.17~~*SECTION 2153. 71.07 (2dx) (e) 2. of the statutes is created to
4 read:

5 71.07 (2dx) (e) 2. The credit under this subsection may not be claimed by
6 partnerships, limited liability companies and tax-option corporations but the
7 eligibility for, and the amount of, that credit shall be determined on the basis of their
8 economic activity, not that of their shareholders, partners or members. The
9 corporation, partnership or limited liability company shall compute the amount of
10 credit that may be claimed by each of its shareholders, partners or members and
11 shall provide that information to each of its shareholders, partners or members.
12 That credit may be claimed by partners, members of limited liability companies and
13 shareholders of tax-option corporations in proportion to their ownership interests.

14 *~~1215/P3.132~~*SECTION 2154. 71.07 (2dy) (a) of the statutes is amended to
15 read:

16 71.07 (2dy) (a) *Definition.* In this subsection, "claimant" means a person who
17 files a claim under this subsection and is certified under s. 235.301 (2) or s. 238.301
18 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and authorized to claim tax benefits
19 under s. 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

20 *~~1215/P3.133~~*SECTION 2155. 71.07 (2dy) (b) of the statutes is amended to
21 read:

22 71.07 (2dy) (b) *Filing claims.* Subject to the limitations under this subsection
23 and ss. 235.301 to 235.306 or ss. 238.301 to 238.306, 2013 stats., or ss. 560.701 to
24 560.706, 2009 stats., for taxable years beginning after December 31, 2008, and before
25 January 1, 2016, a claimant may claim as a credit against the tax imposed under s.

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1 71.02 or 71.08, up to the amount of the tax, the amount authorized for the claimant
2 under s. 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats.

****NOTE: This is reconciled s. 71.07 (2dy) (b). This SECTION has been affected by
drafts with the following LRB numbers: -0997/P3 and -1215/P2.

3 ***-1215/P3.134*SECTION 2156.** 71.07 (2dy) (c) 1. of the statutes is amended to
4 read:

5 71.07 (2dy) (c) 1. No credit may be allowed under this subsection unless the
6 claimant includes with the claimant's return a copy of the claimant's certification
7 under s. 235.301 (2) or s. 238.301 (2), 2013 stats., or s. 560.701 (2), 2009 stats., and
8 a copy of the claimant's notice of eligibility to receive tax benefits under s. 235.303
9 (3) or s. 238.303 (3), 2013 stats., or s. 560.703 (3), 2009 stats.

10 ***-1215/P3.135*SECTION 2157.** 71.07 (2dy) (c) 2. of the statutes is amended to
11 read:

12 71.07 (2dy) (c) 2. Partnerships, limited liability companies, and tax-option
13 corporations may not claim the credit under this subsection, but the eligibility for,
14 and the amount of, the credit are based on their authorization to claim tax benefits
15 under s. 235.303 or s. 238.303, 2013 stats., or s. 560.703, 2009 stats. A partnership,
16 limited liability company, or tax-option corporation shall compute the amount of
17 credit that each of its partners, members, or shareholders may claim and shall
18 provide that information to each of them. Partners, members of limited liability
19 companies, and shareholders of tax-option corporations may claim the credit in
20 proportion to their ownership interests.

21 ***-1215/P3.136*SECTION 2158.** 71.07 (2dy) (d) 2. of the statutes is amended to
22 read:

1 71.07 (2dy) (d) 2. If a claimant's certification is revoked under s. 235.305 or s.
2 238.305, 2013 stats., or s. 560.705, 2009 stats., or if a claimant becomes ineligible for
3 tax benefits under s. 235.302 or s. 238.302, 2013 stats., or s. 560.702, 2009 stats., the
4 claimant may not claim credits under this subsection for the taxable year that
5 includes the day on which the certification is revoked; the taxable year that includes
6 the day on which the claimant becomes ineligible for tax benefits; or succeeding
7 taxable years and the claimant may not carry over unused credits from previous
8 years to offset the tax imposed under s. 71.02 or 71.08 for the taxable year that
9 includes the day on which certification is revoked; the taxable year that includes the
10 day on which the claimant becomes ineligible for tax benefits; or succeeding taxable
11 years.

12 *~~0997/P4.3~~SECTION 2159. 71.07 (2dy) (d) 4. of the statutes is created to read:

13 71.07 (2dy) (d) 4. Credits claimed under this subsection for taxable years
14 beginning after December 31, 2008, and before January 1, 2016, may be carried
15 forward for taxable years beginning after December 31, 2015.

16 *~~1215/P3.137~~SECTION 2160. 71.07 (3g) (a) (intro.) of the statutes is amended
17 to read:

18 71.07 (3g) (a) (intro.) Subject to the limitations under this subsection and ss.
19 73.03 (35m) and 235.23 and s. 238.23, 2013 stats., and s. 560.96, 2009 stats., a
20 business that is certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96
21 (3), 2009 stats., may claim as a credit against the taxes imposed under s. 71.02 an
22 amount equal to the sum of the following, as established under s. 235.23 (3) (c) or s.
23 238.23 (3) (c), 2013 stats., or s. 560.96 (3) (c), 2009 stats.:

24 *~~1215/P3.138~~SECTION 2161. 71.07 (3g) (b) of the statutes is amended to read:

1 71.07 (3g) (b) The department of revenue shall notify the ~~department of~~
2 ~~commerce or the Wisconsin Economic Development Corporation~~ Forward Wisconsin
3 Development Authority of all claims under this subsection.

4 ***-1215/P3.139***SECTION 2162. 71.07 (3g) (e) 2. of the statutes is amended to
5 read:

6 71.07 (3g) (e) 2. The investments that relate to the amount described under par.
7 (a) 2. for which a claimant makes a claim under this subsection must be retained for
8 use in the technology zone for the period during which the claimant's business is
9 certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.

10 ***-1215/P3.140***SECTION 2163. 71.07 (3g) (f) 1. of the statutes is amended to
11 read:

12 71.07 (3g) (f) 1. A copy of the verification that the claimant's business is
13 certified under s. 235.23 (3) or s. 238.23 (3), 2013 stats., or s. 560.96 (3), 2009 stats.,
14 and that the business has entered into an agreement under s. 235.23 (3) (d) or s.
15 238.23 (3) (d), 2013 stats., or s. 560.96 (3) (d), 2009 stats.

16 ***-1215/P3.141***SECTION 2164. 71.07 (3g) (f) 2. of the statutes is amended to
17 read:

18 71.07 (3g) (f) 2. A statement from the department of commerce or the Wisconsin
19 Economic Development Corporation or the Forward Wisconsin Development
20 Authority verifying the purchase price of the investment described under par. (a) 2.
21 and verifying that the investment fulfills the requirement under par. (e) 2.

22 ***-1215/P3.142***SECTION 2165. 71.07 (3q) (a) 1. of the statutes is amended to
23 read:

24 71.07 (3q) (a) 1. "Claimant" means a person certified to receive tax benefits
25 under s. 235.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009 stats.

1 *~~1215/P3.143~~*SECTION 2166. 71.07 (3q) (a) 2. of the statutes is amended to
2 read:

3 71.07 (3q) (a) 2. “Eligible employee” means, for taxable years beginning before
4 January 1, 2011, an eligible employee under s. 560.2055 (1) (b), 2009 stats., who
5 satisfies the wage requirements under s. 560.2055 (3) (a) or (b), 2009 stats., or, for
6 taxable years beginning after December 31, 2010, an eligible employee under s.
7 ~~238.16~~ 235.16 (1) (b) who satisfies the wage requirements under s. ~~238.16~~ 235.16 (3)
8 (a) or (b).

9 *~~1215/P3.144~~*SECTION 2167. 71.07 (3q) (b) (intro.) of the statutes is amended
10 to read:

11 71.07 (3q) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
12 subsection and s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009 stats., for
13 taxable years beginning after December 31, 2009, and before January 1, 2016, a
14 claimant may claim as a credit against the taxes imposed under ss. 71.02 and 71.08
15 any of the following:

****NOTE: This is reconciled s. 71.07 (3q) (b) (intro.). This SECTION has been affected
by drafts with the following LRB numbers: -0997/P3 and -1215/P2.

16 *~~1215/P3.145~~*SECTION 2168. 71.07 (3q) (b) 1. of the statutes is amended to
17 read:

18 71.07 (3q) (b) 1. The amount of wages that the claimant paid to an eligible
19 employee in the taxable year, not to exceed 10 percent of such wages, as determined
20 by the Forward Wisconsin Development Authority under s. 235.16 or the Wisconsin
21 Economic Development Corporation under s. 238.16, 2013 stats., or the department
22 of commerce under s. 560.2055, 2009 stats.

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1 ***-1215/P3.146***SECTION 2169. 71.07 (3q) (b) 2. of the statutes is amended to
2 read:

3 71.07 (3q) (b) 2. The amount of the costs incurred by the claimant in the taxable
4 year, as determined under s. 235.16 or s. 238.16, 2013 stats., or s. 560.2055, 2009
5 stats., to undertake the training activities described under s. 235.16 (3) (c) or s.
6 238.16 (3) (c), 2013 stats., or s. 560.2055 (3) (c), 2009 stats.

7 ***-1215/P3.147***SECTION 2170. 71.07 (3q) (c) 2. of the statutes is amended to
8 read:

9 71.07 (3q) (c) 2. No credit may be allowed under this subsection unless the
10 claimant includes with the claimant's return a copy of the claimant's certification for
11 tax benefits under s. 235.16 (2) or s. 238.16 (2), 2013 stats., or s. 560.2055 (2), 2009
12 stats.

13 ***-1215/P3.148***SECTION 2171. 71.07 (3q) (c) 3. of the statutes is amended to
14 read:

15 71.07 (3q) (c) 3. The maximum amount of credits that may be awarded under
16 this subsection and ss. 71.28 (3q) and 71.47 (3q) for the period beginning on January
17 1, 2010, and ending on June 30, 2013, is \$14,500,000, not including the amount of
18 any credits reallocated under s. 238.15 (3) (d), 2013 stats., or s. 560.205 (3) (d), 2009
19 stats.

20 ***-0997/P4.4***SECTION 2172. 71.07 (3q) (d) 3. of the statutes is created to read:

21 71.07 (3q) (d) 3. Credits claimed under this subsection for taxable years
22 beginning after December 31, 2008, and before January 1, 2016, may be carried
23 forward for taxable years beginning after December 31, 2015.

24 ***-1215/P3.149***SECTION 2173. 71.07 (3w) (a) 2. of the statutes is amended to
25 read:

1 71.07 (3w) (a) 2. “Claimant” means a person who is certified to claim tax
2 benefits under s. 235.399 (5) or s. 238.399 (5), 2013 stats., or s. 560.799 (5), 2009
3 stats., and who files a claim under this subsection.

4 *~~1215/P3.150~~SECTION 2174. 71.07 (3w) (a) 3. of the statutes is amended to
5 read:

6 71.07 (3w) (a) 3. “Full-time employee” means a full-time employee, as defined
7 in s. 235.399 (1) (am) or s. 238.399 (1) (am), 2013 stats., or s. 560.799 (1) (am), 2009
8 stats.

9 *~~1215/P3.151~~SECTION 2175. 71.07 (3w) (a) 4. of the statutes is amended to
10 read:

11 71.07 (3w) (a) 4. “Enterprise zone” means a zone designated under s. 235.399
12 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.

13 *~~1215/P3.152~~SECTION 2176. 71.07 (3w) (a) 5d. of the statutes is amended to
14 read:

15 71.07 (3w) (a) 5d. “Tier I county or municipality” means a tier I county or
16 municipality, as determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,
17 2009 stats.

18 *~~1215/P3.153~~SECTION 2177. 71.07 (3w) (a) 5e. of the statutes is amended to
19 read:

20 71.07 (3w) (a) 5e. “Tier II county or municipality” means a tier II county or
21 municipality, as determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,
22 2009 stats.

23 *~~1215/P3.154~~SECTION 2178. 71.07 (3w) (b) (intro.) of the statutes is
24 amended to read:

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1 71.07 (3w) (b) *Filing claims; payroll.* (intro.) Subject to the limitations
2 provided in this subsection and s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,
3 2009 stats., a claimant may claim as a credit against the tax imposed under s. 71.02
4 or 71.08 an amount calculated as follows:

5 ***-1215/P3.155***SECTION 2179. 71.07 (3w) (b) 5. of the statutes is amended to
6 read:

7 71.07 (3w) (b) 5. Multiply the amount determined under subd. 4. by the
8 percentage determined by under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799,
9 2009 stats., not to exceed 7 percent.

10 ***-1215/P3.156***SECTION 2180. 71.07 (3w) (bm) 1. of the statutes is amended
11 to read:

12 71.07 (3w) (bm) 1. In addition to the credits under par. (b) and subds. 2., 3., and
13 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
14 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
15 against the tax imposed under s. 71.02 or 71.08 an amount equal to a percentage, as
16 determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats., not
17 to exceed 100 percent, of the amount the claimant paid in the taxable year to upgrade
18 or improve the job-related skills of any of the claimant's full-time employees, to train
19 any of the claimant's full-time employees on the use of job-related new technologies,
20 or to provide job-related training to any full-time employee whose employment with
21 the claimant represents the employee's first full-time job. This subdivision does not
22 apply to employees who do not work in an enterprise zone.

23 ***-1215/P3.157***SECTION 2181. 71.07 (3w) (bm) 2. of the statutes is amended
24 to read:

1 71.07 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and
2 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
3 238.399, 2013 stats., or s. 560.799, 2009 stats., a claimant may claim as a credit
4 against the tax imposed under s. 71.02 or 71.08 an amount equal to the percentage,
5 as determined under s. 235.399 or s. 238.399, 2013 stats., or s. 560.799, 2009 stats.,
6 not to exceed 7 percent, of the claimant's zone payroll paid in the taxable year to all
7 of the claimant's full-time employees whose annual wages are greater than the
8 amount determined by multiplying 2,080 by 150 percent of the federal minimum
9 wage in a tier I county or municipality, not including the wages paid to the employees
10 determined under par. (b) 1., or greater than \$30,000 in a tier II county or
11 municipality, not including the wages paid to the employees determined under par.
12 (b) 1., and who the claimant employed in the enterprise zone in the taxable year, if
13 the total number of such employees is equal to or greater than the total number of
14 such employees in the base year. A claimant may claim a credit under this
15 subdivision for no more than 5 consecutive taxable years.

16 *~~1215/P3.158~~SECTION 2182. 71.07 (3w) (bm) 3. of the statutes is amended
17 to read:

18 71.07 (3w) (bm) 3. In addition to the credits under par. (b) and subds. 1., 2., and
19 4., and subject to the limitations provided in this subsection and s. 235.399 or s.
20 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
21 December 31, 2008, a claimant may claim as a credit against the tax imposed under
22 s. 71.02 or 71.08 up to 10 percent of the claimant's significant capital expenditures,
23 as determined under s. 235.399 (5m) or s. 238.399 (5m), 2013 stats., or s. 560.799
24 (5m), 2009 stats.

1 ***-1215/P3.159***SECTION 2183. 71.07 (3w) (bm) 4. of the statutes is amended
2 to read:

3 71.07 (3w) (bm) 4. In addition to the credits under par. (b) and subds. 1., 2., and
4 3., and subject to the limitations provided in this subsection and s. 235.399 or s.
5 238.399, 2013 stats., or s. 560.799, 2009 stats., for taxable years beginning after
6 December 31, 2009, a claimant may claim as a credit against the tax imposed under
7 s. 71.02 or 71.08, up to 1 percent of the amount that the claimant paid in the taxable
8 year to purchase tangible personal property, items, property, or goods under s. 77.52
9 (1) (b), (c), or (d), or services from Wisconsin vendors, as determined under s. 235.399
10 (5) (e) or s. 238.399 (5) (e), 2013 stats., or s. 560.799 (5) (e), 2009 stats., except that
11 the claimant may not claim the credit under this subdivision and subd. 3. for the
12 same expenditures.

13 ***-1215/P3.160***SECTION 2184. 71.07 (3w) (c) 3. of the statutes is amended to
14 read:

15 71.07 (3w) (c) 3. No credit may be allowed under this subsection unless the
16 claimant includes with the claimant's return a copy of the claimant's certification for
17 tax benefits under s. 235.399 (5) or (5m) or s. 238.399 (5) or (5m), 2013 stats., or s.
18 560.799 (5) or (5m), 2009 stats.

19 ***-1215/P3.161***SECTION 2185. 71.07 (3w) (d) of the statutes is amended to
20 read:

21 71.07 (3w) (d) *Administration*. Section 71.28 (4) (g) and (h), as it applies to the
22 credit under s. 71.28 (4), applies to the credit under this subsection. Claimants shall
23 include with their returns a copy of their certification for tax benefits, and a copy of
24 the verification of their expenses, from the department of commerce or the Wisconsin

1 Economic Development Corporation or the Forward Wisconsin Development
2 Authority.

3 *–0997/P4.5*SECTION 2186. 71.07 (3y) of the statutes is created to read:

4 71.07 (3y) BUSINESS DEVELOPMENT CREDIT. (a) *Definitions.* In this subsection:

5 1. “Claimant” means a person certified to receive tax benefits under s. 235.308.

6 2. “Eligible position” has the meaning given in s. 235.308 (1) (a).

7 (b) *Filing claims.* Subject to the limitations provided in this subsection and s.
8 235.308, for taxable years beginning after December 31, 2015, a claimant may claim
9 as a credit against the tax imposed under ss. 71.02 and 71.08 all of the following:

10 1. The amount of wages that the claimant paid to an employee in an eligible
11 position in the taxable year, not to exceed 10 percent of such wages, as determined
12 by the Forward Wisconsin Development Authority under s. 235.308.

13 2. The amount of wages that the claimant paid to an employee in an eligible
14 position in the taxable year, not to exceed 5 percent of such wages, if the employee
15 is employed in an eligible position at the claimant’s business in an economically
16 distressed area, as determined by the Forward Wisconsin Development Authority.

17 3. The amount of training costs that the claimant incurred under s. 235.305 (4)
18 (a) 3., not to exceed 50 percent of such costs, as determined by the Forward Wisconsin
19 Development Authority.

20 4. The amount of the personal property investment, not to exceed 3 percent of
21 such investment, and the amount of the real property investment, not to exceed 5
22 percent of such investment, in a capital investment project that satisfies s. 235.308
23 (4) (a) 4., as determined by the Forward Wisconsin Development Authority.

24 (c) *Limitations.* 1. Partnerships, limited liability companies, and tax-option
25 corporations may not claim the credit under this subsection, but the eligibility for,

1 and the amount of, the credit are based on their payment of amounts under par. (b).
2 A partnership, limited liability company, or tax-option corporation shall compute
3 the amount of credit that each of its partners, members, or shareholders may claim
4 and shall provide that information to each of them. Partners, members of limited
5 liability companies, and shareholders of tax-option corporations may claim the
6 credit in proportion to their ownership interests.

7 2. No credit may be allowed under this subsection unless the claimant includes
8 with the claimant's return a copy of the claimant's certification for tax benefits under
9 s. 235.308.

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

12 2. If the allowable amount of the claim under par. (b) exceeds the tax otherwise
13 due under ss. 71.02 and 71.08, the amount of the claim not used to offset the tax due
14 shall be certified by the department of revenue to the department of administration
15 for payment by check, share draft, or other draft drawn from the appropriation
16 account under s. 20.835 (2) (bg).

17 ***-1018/P2.18*SECTION 2187.** 71.07 (4k) (b) 1. of the statutes is amended to
18 read:

19 71.07 (4k) (b) 1. Subject to the limitations provided in this subsection, and
20 except as provided in subds. 2. and 3., for taxable years beginning after December
21 31, 2012, an individual, a partner of a partnership, a shareholder of a tax-option
22 corporation, or a member of a limited liability company may claim a credit against
23 the tax imposed under s. 71.02 or 71.08, as allocated under par. (d), an amount equal
24 to 5 percent of the amount obtained by subtracting from the individual's,
25 partnership's, tax-option corporation's, or limited liability company's qualified

1 research expenses, as defined in section 41 of the Internal Revenue Code, except that
2 “qualified research expenses” includes only expenses incurred by the individual,
3 partnership, tax-option corporation, or the limited liability company, incurred for
4 research conducted in this state for the taxable year, except that a taxpayer may elect
5 the alternative computation under section 41 (c) (4) of the Internal Revenue Code
6 and that election applies until the department permits its revocation, except as
7 provided in par. (c), and except that “qualified research expenses” does not include
8 compensation used in computing the credit under ~~subs. (2dj)~~ and sub. (2dx), the
9 entity’s base amount, as defined in section 41 (c) of the Internal Revenue Code, except
10 that gross receipts used in calculating the base amount means gross receipts from
11 sales attributable to Wisconsin under ss. 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and
12 (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under
13 this subdivision.

14 *~~1018/P2.19~~SECTION 2188. 71.07 (4k) (b) 2. of the statutes is amended to
15 read:

16 71.07 (4k) (b) 2. For taxable years beginning after December 31, 2012, an
17 individual, a partner of a partnership, a shareholder of a tax-option corporation, or
18 a member of a limited liability company may claim a credit against the tax imposed
19 under s. 71.02, as allocated under par. (d), an amount equal to 10 percent of the
20 amount obtained by subtracting from the individual’s, partnership’s, tax-option
21 corporation’s, or limited liability company’s qualified research expenses, as defined
22 in section 41 of the Internal Revenue Code, except that “qualified research expenses”
23 includes only expenses incurred by the individual, partnership, tax-option
24 corporation, or limited liability company for research related to designing internal
25 combustion engines for vehicles, including expenses related to designing vehicles

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1 that are powered by such engines and improving production processes for such
2 engines and vehicles, incurred for research conducted in this state for the taxable
3 year, except that a taxpayer may elect the alternative computation under section 41
4 (c) (4) of the Internal Revenue Code and that election applies until the department
5 permits its revocation, except as provided in par. (c), and except that “qualified
6 research expenses” does not include compensation used in computing the credit
7 under ~~subs. (2dj) and sub. (2dx)~~, the entity’s base amount, as defined in section 41
8 (c) of the Internal Revenue Code, except that gross receipts used in calculating the
9 base amount means gross receipts from sales attributable to Wisconsin under ss.
10 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and (dk). Section 41 (h) of the Internal Revenue
11 Code does not apply to the credit under this subdivision.

12 *~~1018/P2.20~~SECTION 2189. 71.07 (4k) (b) 3. of the statutes is amended to
13 read:

14 71.07 (4k) (b) 3. For taxable years beginning after December 31, 2012, an
15 individual, a partner of a partnership, a shareholder of a tax-option corporation, or
16 a member of a limited liability company may claim a credit against the tax imposed
17 under s. 71.02, as allocated under par. (d), an amount equal to 10 percent of the
18 amount obtained by subtracting from the individual’s, partnership’s, tax-option
19 corporation’s, or limited liability company’s qualified research expenses, as defined
20 in section 41 of the Internal Revenue Code, except that “qualified research expenses”
21 includes only expenses incurred by the individual, partnership, tax-option
22 corporation, or limited liability company for research related to the design and
23 manufacturing of energy efficient lighting systems, building automation and control
24 systems, or automotive batteries for use in hybrid-electric vehicles, that reduce the
25 demand for natural gas or electricity or improve the efficiency of its use, incurred for

1 research conducted in this state for the taxable year, except that a taxpayer may elect
2 the alternative computation under section 41 (c) (4) of the Internal Revenue Code
3 and that election applies until the department permits its revocation, except as
4 provided in par. (c), and except that “qualified research expenses” does not include
5 compensation used in computing the credit under ~~subs. (2dj)~~ and sub. (2dx), the
6 entity’s base amount, as defined in section 41 (c) of the Internal Revenue Code, except
7 that gross receipts used in calculating the base amount means gross receipts from
8 sales attributable to Wisconsin under ss. 71.04 (7) (b) 1. and 2., (df), (dh), (dj), and
9 (dk). Section 41 (h) of the Internal Revenue Code does not apply to the credit under
10 this subdivision.

11 *~~1215/P3.162~~SECTION 2190. 71.07 (5b) (a) 2. of the statutes is amended to
12 read:

13 71.07 (5b) (a) 2. “Fund manager” means an investment fund manager certified
14 under s. 235.15 (2) or s. 238.15 (2), 2013 stats., or s. 560.205 (2), 2009 stats.

15 *~~1215/P3.163~~SECTION 2191. 71.07 (5b) (b) 1. of the statutes is amended to
16 read:

17 71.07 (5b) (b) 1. For taxable years beginning after December 31, 2004, subject
18 to the limitations provided under this subsection and s. 235.15 or s. 238.15, 2013
19 stats., or s. 560.205, 2009 stats., and except as provided in subd. 2., a claimant may
20 claim as a credit against the tax imposed under ss. 71.02 and 71.08, up to the amount
21 of those taxes, 25 percent of the claimant’s investment paid to a fund manager that
22 the fund manager invests in a business certified under s. 235.15 or s. 238.15 (1), 2013
23 stats., or s. 560.205 (1), 2009 stats.

24 *~~1215/P3.164~~SECTION 2192. 71.07 (5b) (b) 2. of the statutes is amended to
25 read:

1 71.07 (5b) (b) 2. In the case of a partnership, limited liability company, or
2 tax-option corporation, the computation of the 25 percent limitation under subd. 1.
3 shall be determined at the entity level rather than the claimant level and may be
4 allocated among the claimants who make investments in the manner set forth in the
5 entity's organizational documents. The entity shall provide to the department of
6 revenue and to the ~~department of commerce or the Wisconsin Economic~~
7 ~~Development Corporation~~ Forward Wisconsin Development Authority the names
8 and tax identification numbers of the claimants, the amounts of the credits allocated
9 to the claimants, and the computation of the allocations.

10 *~~1215/P3.165~~*SECTION 2193. 71.07 (5b) (d) 3. of the statutes is amended to
11 read:

12 71.07 (5b) (d) 3. Except as provided under s. ~~238.15~~ 235.15 (3) (d) (intro.), for
13 investments made after December 31, 2007, if an investment for which a claimant
14 claims a credit under par. (b) is held by the claimant for less than 3 years, the
15 claimant shall pay to the department, in the manner prescribed by the department,
16 the amount of the credit that the claimant received related to the investment.

17 *~~0996/P3.1~~*SECTION 2194. 71.07 (5d) (a) 1. (intro.) of the statutes is amended
18 to read:

19 71.07 (5d) (a) 1. (intro.) "Bona fide angel investment" means a purchase of an
20 equity interest, or any other expenditure, as determined ~~by rule~~ under s. 238.15 or
21 s. 560.205, 2009 stats., that is made by any of the following:

22 *~~1215/P3.166~~*SECTION 2195. 71.07 (5d) (a) 1. (intro.) of the statutes, as
23 affected by 2015 Wisconsin Act (this act), is amended to read:

1 71.07 (5d) (a) 1. (intro.) “Bona fide angel investment” means a purchase of an
2 equity interest, or any other expenditure, as determined under s. 235.15 or s. 238.15,
3 2013 stats., or s. 560.205, 2009 stats., that is made by any of the following:

 ****NOTE: This is reconciled s. 71.07 (5d) (a) 1. (intro.). This SECTION has been
affected by drafts with the following LRB numbers:–0365/P1, –0996/P2 and –1215/P2.

4 *–1215/P3.167*SECTION 2196. 71.07 (5d) (a) 2m. of the statutes is amended to
5 read:

6 71.07 (5d) (a) 2m. “Person” means a partnership or limited liability company
7 that is a nonoperating entity, as determined by the ~~department of commerce or the~~
8 ~~Wisconsin Economic Development Corporation~~ Forward Wisconsin Development
9 Authority, a natural person, or fiduciary.

10 *–1215/P3.168*SECTION 2197. 71.07 (5d) (a) 3. of the statutes is amended to
11 read:

12 71.07 (5d) (a) 3. “Qualified new business venture” means a business that is
13 certified under s. 235.15 (1) or s. 238.15 (1), 2013 stats., or s. 560.205 (1), 2009 stats.

14 *–1215/P3.169*SECTION 2198. 71.07 (5d) (b) (intro.) of the statutes is amended
15 to read:

16 71.07 (5d) (b) *Filing claims.* (intro.) Subject to the limitations provided in this
17 subsection and in s. 235.15 or s. 238.15, 2013 stats., or s. 560.205, 2009 stats., a
18 claimant may claim as a credit against the tax imposed under s. 71.02 or 71.08, up
19 to the amount of those taxes, the following:

20 *–1215/P3.170*SECTION 2199. 71.07 (5d) (b) 1. of the statutes is amended to
21 read:

22 71.07 (5d) (b) 1. For taxable years beginning before January 1, 2008, in each
23 taxable year for 2 consecutive years, beginning with the taxable year as certified by

1 the department of commerce or, the Wisconsin Economic Development Corporation,
2 or the Forward Wisconsin Development Authority, an amount equal to 12.5 percent
3 of the claimant's bona fide angel investment made directly in a qualified new
4 business venture.

5 ***-1215/P3.171*SECTION 2200.** 71.07 (5d) (b) 2. of the statutes is amended to
6 read:

7 71.07 (5d) (b) 2. For taxable years beginning after December 31, 2007, for the
8 taxable year certified by the department of commerce or, the Wisconsin Economic
9 Development Corporation, or the Forward Wisconsin Development Authority, an
10 amount equal to 25 percent of the claimant's bona fide angel investment made
11 directly in a qualified new business venture.

12 ***-1215/P3.172*SECTION 2201.** 71.07 (5d) (c) 2. of the statutes is amended to
13 read:

14 71.07 (5d) (c) 2. For taxable years beginning before January 1, 2008, the
15 maximum amount of a claimant's investment that may be used as the basis for a
16 credit under this subsection is \$2,000,000 for each investment made directly in a
17 business certified under s. 235.15 (1) or s. 238.15 (1), 2013 stats., or s. 560.205 (1),
18 2009 stats.

19 ***-1215/P3.173*SECTION 2202.** 71.07 (5d) (d) 1. of the statutes is amended to
20 read:

21 71.07 (5d) (d) 1. Except as provided under s. ~~238.15~~ 235.15 (3) (d) (intro.), for
22 investments made after December 31, 2007, if an investment for which a claimant
23 claims a credit under par. (b) is held by the claimant for less than 3 years, the
24 claimant shall pay to the department, in the manner prescribed by the department,
25 the amount of the credit that the claimant received related to the investment.

1 *~~0807/P6.214~~**SECTION 2203.** 71.07 (5j) (a) 2d. of the statutes is amended to
2 read:

3 71.07 (5j) (a) 2d. “Diesel replacement renewable fuel” includes biodiesel and
4 any other fuel derived from a renewable resource that meets all of the applicable
5 requirements of the American Society for Testing and Materials for that fuel and that
6 the department of ~~commerce or the department of safety and professional services~~
7 financial institutions and professional standards designates by rule as a diesel
8 replacement renewable fuel.

9 *~~0807/P6.215~~**SECTION 2204.** 71.07 (5j) (a) 2m. of the statutes is amended to
10 read:

11 71.07 (5j) (a) 2m. “Gasoline replacement renewable fuel” includes ethanol and
12 any other fuel derived from a renewable resource that meets all of the applicable
13 requirements of the American Society for Testing and Materials for that fuel and that
14 the department of ~~commerce or the department of safety and professional services~~
15 financial institutions and professional standards designates by rule as a gasoline
16 replacement renewable fuel.

17 *~~0807/P6.216~~**SECTION 2205.** 71.07 (5j) (c) 3. of the statutes is amended to
18 read:

19 71.07 (5j) (c) 3. The department of ~~commerce or the department of safety and~~
20 ~~professional services~~ financial institutions and professional standards shall
21 establish standards to adequately prevent, in the distribution of conventional fuel
22 to an end user, the inadvertent distribution of fuel containing a higher percentage
23 of renewable fuel than the maximum percentage established by the federal
24 environmental protection agency for use in conventionally-fueled engines.

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1 *~~0281/P1.1~~*SECTION 2206. 71.07 (5n) (a) 1. a. of the statutes is amended to
2 read:

3 71.07 (5n) (a) 1. a. “Agriculture property factor” means a fraction, the
4 numerator of which is the average value of the claimant’s real property and
5 improvements assessed under s. 70.32 (2) (a) 4. to 7., owned or rented and used in
6 this state by the claimant during the taxable year to produce, grow, or extract
7 qualified production property, and the denominator of which is the average value of
8 all of the claimant’s real property and improvements owned or rented during the
9 taxable year and used by the claimant to produce, grow, or extract qualified
10 production property.

11 *~~0281/P1.2~~*SECTION 2207. 71.07 (5n) (a) 3. of the statutes is amended to read:

12 71.07 (5n) (a) 3. “Direct costs” includes all of the claimant’s ordinary and
13 necessary expenses paid or incurred during the taxable year in carrying on the trade
14 or business that are deductible as business expenses under ~~section 162~~ of the
15 Internal Revenue Code and identified as direct costs in the claimant’s managerial or
16 cost accounting records.

17 *~~0281/P1.3~~*SECTION 2208. 71.07 (5n) (a) 4. of the statutes is amended to read:

18 71.07 (5n) (a) 4. “Indirect costs” includes all of the claimant’s ordinary and
19 necessary expenses paid or incurred during the taxable year in carrying on the trade
20 or business that are deductible as business expenses under ~~section 162~~ of the
21 Internal Revenue Code, other than cost of goods sold and direct costs, and identified
22 as indirect costs in the claimant’s managerial or cost accounting records.

23 *~~0281/P1.4~~*SECTION 2209. 71.07 (5n) (a) 5. d. of the statutes is created to
24 read:

1 71.07 (5n) (a) 5. d. For purposes of subd. 5. a., a claimant who the department
2 approves to be classified as a manufacturer for purposes of s. 70.995, but who is not
3 eligible to be listed on the department's manufacturing roll until January 1 of the
4 following year, may claim the credit in the year in which the manufacturing
5 classification is approved.

6 *~~0807/P6.217~~*SECTION 2210. 71.07 (5r) (a) 2. of the statutes is amended to
7 read:

8 71.07 (5r) (a) 2. "Course of instruction" has the meaning given in s. ~~38.50~~ 440.52
9 (1) (c).

10 *~~0807/P6.218~~*SECTION 2211. 71.07 (5r) (a) 6. b. of the statutes is amended to
11 read:

12 71.07 (5r) (a) 6. b. A school ~~approved~~ authorized under s. ~~38.50~~ 440.52, if the
13 delivery of education occurs in this state.

14 *~~0924/P3.1~~*SECTION 2212. 71.07 (9m) (a) 3. of the statutes is amended to
15 read:

16 71.07 (9m) (a) 3. ~~For~~ Except as provided in par. (k), for taxable years beginning
17 after December 31, 2013, and before January 1, 2015, any person may claim as a
18 credit against taxes otherwise due under s. 71.02 or 71.08, up to the amount of those
19 taxes, an amount equal to 20 percent of the costs of qualified rehabilitation
20 expenditures, as defined in section 47 (c) (2) of the Internal Revenue Code, for
21 qualified rehabilitated buildings, as defined in section 47 (c) (1) of the Internal
22 Revenue Code, on property located in this state, if the cost of the person's qualified
23 rehabilitation expenditures is at least \$50,000 and the rehabilitated property is
24 placed in service after December 31, 2013, and before January 1, 2015, and
25 regardless of whether the rehabilitated property is used for multiple or

1 revenue-producing purposes. No credit may be claimed under this subdivision for
2 property listed as a contributing building in the state register of historic places or in
3 the national register of historic places and no credit may be claimed under this
4 subdivision for nonhistoric, nonresidential property converted into housing if the
5 property has been previously used for housing.

6 *~~1215/P3.174~~*SECTION 2213. 71.07 (9m) (c) (intro.) of the statutes is
7 amended to read:

8 71.07 (9m) (c) (intro.) No person may claim the credit under par. (a) 2m. unless
9 the claimant includes with the claimant's return a copy of the claimant's certification
10 under s. ~~238.17~~ 235.17. For certification purposes under s. ~~238.17~~ 235.17, the
11 claimant shall provide to the ~~Wisconsin Economic Development Corporation~~
12 Forward Wisconsin Development Authority all of the following:

13 *~~0935/P5.1~~*SECTION 2214. 71.07 (9m) (i) of the statutes is created to read:

14 71.07 (9m) (i) 1. a. Except as provided in subd. 1. b., if the activity for which
15 a person claims a credit under this subsection creates fewer full-time jobs than
16 projected under s. 235.17 (3) (a), as reported to the department under s. 235.17 (4),
17 the person who claimed the credit shall repay to the department any amount of the
18 credit claimed, as determined by the department, in proportion to the number of
19 full-time jobs created compared to the number of full-time jobs projected.

20 b. For purposes of subd. 1. a., the person who initially sells or transfers a credit
21 under par. (h) is responsible for repaying the credit.

22 2. If a person who claims a credit under this subsection and a credit under
23 section 47 of the Internal Revenue Code for the same qualified rehabilitation
24 expenditures is required to repay the full amount of the credit claimed under section

1 47 of the Internal Revenue Code, the person shall repay to the department the
2 amount of the credit claimed under this subsection.

3 ***-0924/P3.2*SECTION 2215.** 71.07 (9m) (k) of the statutes is created to read:

4 71.07 (9m) (k) A person who has incurred qualified rehabilitation expenditures
5 under par. (a) 3. before January 1, 2015, may claim the credit under par. (a) 3. for
6 taxable years beginning after December 31, 2014, even if the property is not placed
7 in service until after December 31, 2014.

****NOTE: This is reconciled s. 71.07 (9m) (k). This SECTION has been affected by
drafts with the following LRB numbers:-0924/P2 and -0935/P4.

8 ***-0997/P4.6*SECTION 2216.** 71.08 (1) (intro.) of the statutes is amended to
9 read:

10 71.08 (1) IMPOSITION. (intro.) If the tax imposed on a natural person, married
11 couple filing jointly, trust, or estate under s. 71.02, not considering the credits under
12 ss. 71.07 (1), ~~(2dd), (2de), (2di), (2dj), (2dL), (2dr), (2ds), (2dx), (2dy), (3m), (3n), (3p),~~
13 ~~(3q), (3r), (3rm), (3rn), (3s), (3t), (3w), (3y), (4k), (5b), (5d), (5e), (5f), (5h), (5i), (5j), (5n),~~
14 ~~(6), (6e), (8r), (9e), (9m), and (9r), 71.28 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx),~~
15 ~~(1dy), (2m), (3), (3n), (3t), and (3w), 71.47 (1dd), (1de), (1di), (1dj), (1dL), (1ds), (1dx),~~
16 ~~(1dy), (2m), (3), (3n), (3t), and (3w), 71.57 to 71.61, and 71.613 and subch. VIII and~~
17 payments to other states under s. 71.07 (7), is less than the tax under this section,
18 there is imposed on that natural person, married couple filing jointly, trust or estate,
19 instead of the tax under s. 71.02, an alternative minimum tax computed as follows:

****NOTE: This is reconciled s. 71.08 (1) (intro.). This SECTION has been affected by
drafts with the following LRB numbers:-0997/P3 and -1018/P1.

20 ***-1018/P2.21*SECTION 2217.** 71.10 (4) (gd) of the statutes is repealed.

21 ***-1018/P2.22*SECTION 2218.** 71.10 (4) (ge) of the statutes is repealed.

22 ***-1018/P2.23*SECTION 2219.** 71.10 (4) (gg) of the statutes is repealed.

SECTION 2220

1 ***-1018/P2.24*SECTION 2220.** 71.10 (4) (gm) of the statutes is repealed.

2 ***-1018/P2.25*SECTION 2221.** 71.10 (4) (gn) of the statutes is repealed.

3 ***-1018/P2.26*SECTION 2222.** 71.10 (4) (gr) of the statutes is repealed.

4 ***-1018/P2.27*SECTION 2223.** 71.10 (4) (gs) of the statutes is repealed.

5 ***-1018/P2.28*SECTION 2224.** 71.10 (4) (gt) of the statutes is repealed.

6 ***-0997/P4.7*SECTION 2225.** 71.10 (4) (i) of the statutes is amended to read:

7 71.10 (4) (i) The total of claim of right credit under s. 71.07 (1), farmland
8 preservation credit under ss. 71.57 to 71.61, farmland preservation credit, 2010 and
9 beyond under s. 71.613, homestead credit under subch. VIII, farmland tax relief
10 credit under s. 71.07 (3m), dairy manufacturing facility investment credit under s.
11 71.07 (3p), jobs tax credit under s. 71.07 (3q), meat processing facility investment
12 credit under s. 71.07 (3r), woody biomass harvesting and processing credit under s.
13 71.07 (3rm), food processing plant and food warehouse investment credit under s.
14 71.07 (3rn), business development credit under s. 71.07 (3y), film production services
15 credit under s. 71.07 (5f), film production company investment credit under s. 71.07
16 (5h), veterans and surviving spouses property tax credit under s. 71.07 (6e),
17 enterprise zone jobs credit under s. 71.07 (3w), beginning farmer and farm asset
18 owner tax credit under s. 71.07 (8r), earned income tax credit under s. 71.07 (9e),
19 estimated tax payments under s. 71.09, and taxes withheld under subch. X.

20 ***-0971/P5.547*SECTION 2226.** 71.10 (5f) (h) (intro.) of the statutes is amended
21 to read:

22 71.10 (5f) (h) *Certification of amounts.* (intro.) Annually, on or before
23 September 15, the secretary of revenue shall certify to the Board of Regents of the
24 University of Wisconsin System Authority, the Medical College of Wisconsin, Inc.,
25 the department of administration, and the state treasurer:

1 ***-0971/P5.548***SECTION 2227. 71.10 (5f) (i) of the statutes is amended to read:

2 71.10 (5f) (i) *Appropriations*. From the moneys received from designations for
3 the cancer research program, an amount equal to the sum of administrative
4 expenses, including data processing costs, certified under par. (h) 1. shall be
5 deposited in the general fund and credited to the appropriation account under s.
6 20.566 (1) (hp), and, of the net amount remaining that is certified under par. (h) 3.,
7 an amount equal to 50 percent shall be credited to the appropriation account under
8 s. 20.250 (2) (g) and an amount equal to 50 percent shall be ~~credited to the~~
9 ~~appropriation account under s. 20.285 (1) (k)~~ paid to the University of Wisconsin
10 System Authority for cancer research conducted by the University of Wisconsin
11 Carbone Cancer Center.

12 ***-0971/P5.549***SECTION 2228. 71.10 (5h) (h) (intro.) of the statutes is amended
13 to read:

14 71.10 (5h) (h) *Certification of amounts*. (intro.) Annually, on or before
15 September 15, the secretary of revenue shall certify to the Board of Regents of the
16 University of Wisconsin System Authority, the Medical College of Wisconsin, Inc.,
17 the department of administration, and the state treasurer all of the following:

18 ***-0971/P5.550***SECTION 2229. 71.10 (5h) (i) of the statutes is amended to read:

19 71.10 (5h) (i) *Appropriations*. From the moneys received from designations for
20 the prostate cancer research program, an amount equal to the sum of administrative
21 expenses, including data processing costs, certified under par. (h) 1. shall be
22 deposited in the general fund and credited to the appropriation account under s.
23 20.566 (1) (hp), and, of the net amount remaining that is certified under par. (h) 3.,
24 an amount equal to 50 percent shall be credited to the appropriation account under
25 s. 20.250 (2) (h) and an amount equal to 50 percent shall be ~~credited to the~~

1 ~~appropriation account under s. 20.285 (1) (k)~~ paid to the University of Wisconsin
2 System Authority for the use specified under s. 255.054 (1).

3 ***-0997/P4.8*SECTION 2230.** 71.21 (4) (a) of the statutes is amended to read:

4 71.21 (4) (a) The amount of the credits computed by a partnership under s.
5 71.07 (2dd), (2de), (2di), (2dj), (2dL), (2dm), (2ds), (2dx), (2dy), (3g), (3h), (3n), (3p),
6 (3q), (3r), (3rm), (3rn), (3s), (3t), (3w), (3y), (4k), (4n), (5e), (5f), (5g), (5h), (5i), (5j), (5k),
7 (5r), (5rm), (6n), and (8r) and passed through to partners shall be added to the
8 partnership's income.

****NOTE: This is reconciled s. 71.21 (4) (a). This SECTION has been affected by drafts
with the following LRB numbers: -0997/P3 and -1018/P1.

9 ***-0275/P3.6*SECTION 2231.** 71.22 (4) (a) of the statutes is repealed.

10 ***-0275/P3.7*SECTION 2232.** 71.22 (4) (g) of the statutes is amended to read:

11 71.22 (4) (g) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
12 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after
13 December 31, 2008, and before January 1, 2011, means the federal Internal Revenue
14 Code as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L.
15 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
16 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
17 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
18 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
19 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
20 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
21 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
22 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section
23 301 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, excluding sections 803 (d) (2) (B), 805 (d) (2), 812
12 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 and section 1008 (g) (5) of P.L.
13 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L.
14 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L.
15 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
16 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.
17 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
18 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L.
19 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554,
20 excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding
21 section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147,
22 excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L.
23 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L.
24 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L.
25 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403

SECTION 2232

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

3 ***-0275/P3.8*SECTION 2233.** 71.22 (4) (h) of the statutes is amended to read:

4 71.22 (4) (h) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34
5 (1g), and 71.42 (2), “Internal Revenue Code,” for taxable years that begin after
6 December 31, 2010, and before January 1, 2013, means the federal Internal Revenue
7 Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.
8 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,
9 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,
10 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section
11 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and
12 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403
13 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
14 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
15 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section
16 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
17 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L.
18 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425
19 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except
20 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,
21 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.
22 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246,
23 except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections
24 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343,
25 except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of

SECTION 2233

1 division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521,
2 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L.
3 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of
4 P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except
5 section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L.
6 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L.
7 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240 and by P.L.
8 113-168, and as indirectly affected in the provisions applicable to this subchapter by
9 P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2) (B), 805 (d) (2),
10 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008 (g) (5) of P.L.
11 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L.
12 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L.
13 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and
14 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.
15 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
16 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
17 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,
18 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
19 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
20 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
21 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
22 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
23 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
24 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,
25 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,