



State of Wisconsin
2021 - 2022 LEGISLATURE

LRBa0173/1
JK:cdc

**ASSEMBLY AMENDMENT 6,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO ASSEMBLY BILL 2**

February 15, 2021 - Offered by Representative WITTKÉ.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 41, line 18: after that line insert:

3 **“SECTION 87m.** 71.98 (3) of the statutes is amended to read:

4 71.98 **(3)** DEPRECIATION, DEPLETION, AND AMORTIZATION. For taxable years
5 beginning after December 31, 2013, and for purposes of computing depreciation and
6 amortization, the Internal Revenue Code means the federal Internal Revenue Code
7 in effect for federal purposes on January 1, 2014, except that sections 13201 (f),
8 13203, 13204, and 13205 of P.L. 115-97 and section 2307 of division A of P.L.
9 116-136, and section 202 of division EE of P.L. 116-260 apply at the same time as
10 for federal purposes. For taxable years beginning after December 31, 2013, and for
11 purposes of computing depletion, the Internal Revenue Code means the federal

1 Internal Revenue Code in effect for federal purposes for the year in which the
2 property is placed in service.”.

3 (END)