



State of Wisconsin  
2009 - 2010 LEGISLATURE

LRB-3393/2  
BJH:cjs:ph

## 2009 ASSEMBLY BILL 569

November 10, 2009 – Introduced by LAW REVISION COMMITTEE. Referred to  
Committee on Rules.

1 **AN ACT relating to:** revising various provisions of the statutes for the purpose  
2 of supplying omissions and eliminating defects (Correction Bill).

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*Analysis by the Legislative Reference Bureau*

This correction bill, prepared by the Legislative Reference Bureau under s.  
13.92 (1) (bm) 1. and 2. and (2) (L), stats., is explained in the NOTES in the body of the  
bill.

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

3 **SECTION 1.** 71.01 (6) (um) of the statutes, as created by 2009 Wisconsin Act 28,  
4 is amended to read:

5 71.01 (6) (um) For taxable years that begin after December 31, 2008, for  
6 natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust  
7 or reserve funds, “Internal Revenue Code” means the federal Internal Revenue Code  
8 as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L.  
9 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,

**ASSEMBLY BILL 569****SECTION 1**

1 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,  
2 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section  
3 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and  
4 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403  
5 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
6 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
7 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section  
8 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
9 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, 512, and  
10 513 of P.L. 109–222, sections 811 and 844 of P.L. 109–280, P.L. 109–432, P.L. 110–28,  
11 P.L. 110–140, P.L. 110–141, P.L. 110–142, P.L. 110–166, P.L. 110–172, P.L. 110–185,  
12 P.L. 110–234, P.L. 110–245, P.L. 110–246, P.L. 110–289, P.L. 110–317, P.L. 110–343,  
13 and P.L. 110–351 and as indirectly affected by P.L. 99–514, P.L. 100–203, P.L.  
14 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–280, P.L.  
15 101–508, P.L. 102–90, P.L. 102–227, excluding sections 103, 104, and 110 of P.L.  
16 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150  
17 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L.  
18 103–465, P.L. 104–7, P.L. 104–117, P.L. 104–188, excluding sections 1123 (b), 1202  
19 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
20 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.  
21 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
22 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.  
23 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L.  
24 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,  
25 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,

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

NOTE: Clarifies cross-reference at the request of the Department of Revenue. The president vetoed P.L. 110-234 and Congress overrode the veto. It was then discovered that certain provisions of the bill (unrelated to taxes) were missing. Corrective legislation was then sent to the president who again vetoed the correcting bill. Congress overrode the veto and the correcting bill was then assigned a new number, P.L. 110-246. Despite the fact that the bills were almost identical in title and substance, P.L. 110-234 was repealed by P.L. 110-246. 2009 Wis. Act 28, which updated the Internal Revenue Code reference, only referred to P.L. 110-234. It did not refer to P.L. 110-246. Corrects punctuation.

15 **SECTION 2.** 71.22 (4) (um) of the statutes, as created by 2009 Wisconsin Act 28,  
16 is amended to read:

17 71.22 (4) (um) Except as provided in sub. (4m) and ss. 71.26 (2) (b) and (3), 71.34  
18 (1g), and 71.42 (2), "Internal Revenue Code," for taxable years that begin after  
19 December 31, 2008, means the federal Internal Revenue Code as amended to  
20 December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections

**ASSEMBLY BILL 569****SECTION 2**

1 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
2 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
3 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
4 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
5 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
6 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
7 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
8 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
9 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
10 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L.  
11 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28, P.L.  
12 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L.  
13 110-234, P.L. 110-245, P.L. 110-246, P.L. 110-289, P.L. 110-317, P.L. 110-343, and  
14 P.L. 110-351, and as indirectly affected in the provisions applicable to this  
15 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding sections 803 (d) (2)  
16 (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514 and section 1008  
17 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L.  
18 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L.  
19 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d),  
20 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.  
21 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
22 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L.  
23 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L.  
24 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16,  
25 excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L.

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

NOTE: See the note to SECTION 1 of this bill.

18 **SECTION 3.** 71.22 (4m) (sm) of the statutes, as created by 2009 Wisconsin Act  
19 28, is amended to read:

20 71.22 (4m) (sm) For taxable years that begin after December 31, 2008,  
21 "Internal Revenue Code," for corporations that are subject to a tax on unrelated  
22 business income under s. 71.26 (1) (a), means the federal Internal Revenue Code as  
23 amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227,  
24 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections

**ASSEMBLY BILL 569****SECTION 3**

1 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and  
2 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section 431 of  
3 P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of  
4 P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of  
5 P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
6 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
7 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301  
8 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
9 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 209, 503, 512, and 513 of  
10 P.L. 109–222, sections 811 and 844 of P.L. 109–280, P.L. 109–432, P.L. 110–28, P.L.  
11 110–140, P.L. 110–141, P.L. 110–142, P.L. 110–166, P.L. 110–172, P.L. 110–185, P.L.  
12 110–234, P.L. 110–245, P.L. 110–246, P.L. 110–289, P.L. 110–317, P.L. 110–343, and  
13 P.L. 110–351, and as indirectly affected in the provisions applicable to this  
14 subchapter by P.L. 99–514, P.L. 100–203, P.L. 100–647, P.L. 101–73, P.L. 101–140,  
15 P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104,  
16 and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections  
17 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L.  
18 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202  
19 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L.  
20 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L.  
21 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554,  
22 P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L.  
23 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L.  
24 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27,  
25 excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173,

**ASSEMBLY BILL 569**

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

NOTE: See the note to SECTION 1 of this bill.

15 **SECTION 4.** 71.26 (2) (b) 22. of the statutes, as created by 2009 Wisconsin Act  
16 28, is amended to read:

17 71.26 (2) (b) 22. For taxable years that begin after December 31, 2008, for a  
18 corporation, conduit, or common law trust which qualifies as a regulated investment  
19 company, real estate mortgage investment conduit, real estate investment trust, or  
20 financial asset securitization investment trust under the Internal Revenue Code as  
21 amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227,  
22 sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections  
23 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and  
24 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of



**ASSEMBLY BILL 569****SECTION 4**

1 P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of  
2 P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of  
3 P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910  
4 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326,  
5 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301  
6 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403  
7 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of  
8 P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28, P.L.  
9 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L.  
10 110-234, P.L. 110-245, P.L. 110-246, P.L. 110-289, P.L. 110-317, P.L. 110-343, and  
11 P.L. 110-351, and as indirectly affected in the provisions applicable to this  
12 subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140,  
13 P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104,  
14 and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections  
15 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L.  
16 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202  
17 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L.  
18 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L.  
19 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554,  
20 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
21 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
22 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
23 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
24 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
25 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,



**ASSEMBLY BILL 569**

1 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
2 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
3 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
4 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
5 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
6 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
7 109-151, P.L. 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L.  
8 109-222, P.L. 109-227, P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280,  
9 and P.L. 110-458, "net income" means the federal regulated investment company  
10 taxable income, federal real estate mortgage investment conduit taxable income,  
11 federal real estate investment trust or financial asset securitization investment  
12 trust taxable income of the corporation, conduit, or trust as determined under the  
13 Internal Revenue Code as amended to December 31, 2008, excluding sections 103,  
14 104, and 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203  
15 (d) of P.L. 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
16 104-188, sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554,  
17 P.L. 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147,  
18 sections 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306,  
19 308, 316, 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336,  
20 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309,  
21 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section  
22 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates  
23 to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101,  
24 207, 209, 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L.  
25 109-432, P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L.

**ASSEMBLY BILL 569****SECTION 4**

1 110-172, P.L. 110-185, P.L. 110-234, P.L. 110-245, P.L. 110-246, P.L. 110-289, P.L.  
2 110-317, P.L. 110-343, and P.L. 110-351, and as indirectly affected in the provisions  
3 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.  
4 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
5 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
6 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
7 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
8 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
9 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
10 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
11 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
12 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
13 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
14 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
15 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
16 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
17 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,  
18 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.  
19 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
20 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
21 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
22 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
23 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
24 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding  
25 sections 811 and 844 of P.L. 109-280, and P.L. 110-458, except that property that,

**ASSEMBLY BILL 569**

1 under s. 71.02 (1) (c) 8. to 11., 1985 stats., is required to be depreciated for taxable  
2 years 1983 to 1986 under the Internal Revenue Code as amended to  
3 December 31, 1980, shall continue to be depreciated under the Internal Revenue  
4 Code as amended to December 31, 1980, and except that the appropriate amount  
5 shall be added or subtracted to reflect differences between the depreciation or  
6 adjusted basis for federal income tax purposes and the depreciation or adjusted basis  
7 under this chapter of any property disposed of during the taxable year. The Internal  
8 Revenue Code as amended to December 31, 2008, excluding sections 103, 104, and  
9 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
10 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,  
11 sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.  
12 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections  
13 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316,  
14 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422,  
15 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323,  
16 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L.  
17 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section  
18 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209,  
19 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432,  
20 P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172,  
21 P.L. 110-185, P.L. 110-234, P.L. 110-245, P.L. 110-246, P.L. 110-289, P.L. 110-317,  
22 P.L. 110-343, and P.L. 110-351, and as indirectly affected in the provisions  
23 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L.  
24 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
25 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.

**ASSEMBLY BILL 569****SECTION 4**

1 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
2 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
3 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
4 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.  
5 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections  
6 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L.  
7 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections  
8 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L.  
9 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L. 108-27, P.L.  
10 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L.  
11 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
12 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,  
13 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L.  
14 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
15 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.  
16 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding  
17 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
18 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,  
19 209, 503, 512, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, excluding  
20 sections 811 and 844 of P.L. 109-280, and P.L. 110-458, applies for Wisconsin  
21 purposes at the same time as for federal purposes. Amendments to the Internal  
22 Revenue Code enacted after December 31, 2008, do not apply to this subdivision with  
23 respect to taxable years that begin after December 31, 2008.

NOTE: See the note to SECTION 1 of this bill.

**ASSEMBLY BILL 569**

1           **SECTION 5.** 71.34 (1g) (um) of the statutes, as created by 2009 Wisconsin Act  
2 28, is amended to read:

3           71.34 **(1g)** (um) “Internal Revenue Code” for tax-option corporations, for  
4 taxable years that begin after December 31, 2008, means the federal Internal  
5 Revenue Code as amended to December 31, 2008, excluding sections 103, 104, and  
6 110 of P.L. 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
7 103-66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188,  
8 sections 1, 3, 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L.  
9 106-573, section 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections  
10 106, 201, and 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316,  
11 401, and 403 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422,  
12 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323,  
13 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L.  
14 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section  
15 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209,  
16 503, 512, and 513 of P.L. 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432,  
17 P.L. 110-28, P.L. 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172,  
18 P.L. 110-185, P.L. 110-234, P.L. 110-245, P.L. 110-246, P.L. 110-289, P.L. 110-317,  
19 P.L. 110-343, and P.L. 110-351, and as indirectly affected in the provisions  
20 applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, excluding  
21 sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99-514  
22 and section 1008 (g) (5) of P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L.  
23 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L.  
24 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150  
25 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L.

**ASSEMBLY BILL 569****SECTION 5**

1 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f),  
2 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L.  
3 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L.  
4 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15,  
5 P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L.  
6 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L. 107-147, P.L.  
7 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27, excluding sections  
8 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201  
9 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306,  
10 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102,  
11 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375,  
12 P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections 1305, 1308, 1309, 1310,  
13 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59,  
14 excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding section 301 of P.L.  
15 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it relates to section  
16 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L. 109-151, P.L.  
17 109-222, excluding sections 101, 207, 209, 503, 512, and 513 of P.L. 109-222, P.L.  
18 109-227, P.L. 109-280, excluding sections 811 and 844 of P.L. 109-280, and P.L.  
19 110-458 except that section 1366 (f) (relating to pass-through of items to  
20 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under  
21 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes  
22 at the same time as for federal purposes. Amendments to the federal Internal  
23 Revenue Code enacted after December 31, 2008, do not apply to this paragraph with  
24 respect to taxable years beginning after December 31, 2008.

NOTE: See the note to SECTION 1 of this bill.

**ASSEMBLY BILL 569**

1           **SECTION 6.** 71.42 (2) (tm) of the statutes, as created by 2009 Wisconsin Act 28,  
2 is amended to read:

3           71.42 (2) (tm) For taxable years that begin after December 31, 2008, “Internal  
4 Revenue Code” means the federal Internal Revenue Code as amended to  
5 December 31, 2008, excluding sections 103, 104, and 110 of P.L. 102-227, sections  
6 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, sections 1123 (b),  
7 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3, 4, and 5 of P.L.  
8 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section 431 of P.L.  
9 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and 202 of P.L.  
10 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
11 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
12 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
13 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L.  
14 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
15 (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, 512, and 513 of P.L.  
16 109-222, sections 811 and 844 of P.L. 109-280, P.L. 109-432, P.L. 110-28, P.L.  
17 110-140, P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L.  
18 110-234, P.L. 110-245, P.L. 110-246, P.L. 110-289, P.L. 110-317, P.L. 110-343, and  
19 P.L. 110-351, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647,  
20 P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227,  
21 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.  
22 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.  
23 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188,  
24 excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L.  
25 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L.



**ASSEMBLY BILL 569****SECTION 6**

1 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections  
2 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L.  
3 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections  
4 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L.  
5 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L.  
6 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L.  
7 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L.  
8 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422,  
9 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L.  
10 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
11 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.  
12 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding  
13 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and  
14 (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207,  
15 209, 503, 512, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, excluding  
16 sections 811 and 844 of P.L. 109–280, and P.L. 110–458, except that “Internal  
17 Revenue Code” does not include section 847 of the federal Internal Revenue Code.  
18 The Internal Revenue Code applies for Wisconsin purposes at the same time as for  
19 federal purposes. Amendments to the federal Internal Revenue Code enacted after  
20 December 31, 2008, do not apply to this paragraph with respect to taxable years  
21 beginning after December 31, 2008.

NOTE: See the note to SECTION 1 of this bill.

22

**(END)**