



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRBa0037/1  
JK:cjs

**ASSEMBLY AMENDMENT 2,  
TO ASSEMBLY BILL 2**

January 20, 2021 - Offered by Representative WITTKE.

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 11, line 18: delete “and 104 (a)” and substitute “, 104 (a), and 109 ”.

3 **2.** Page 12, line 2: after “115-123;” insert “sections 101 (m), (n), (o), (p), and (q),  
4 104 (a), and 109 of division U of P.L. 115-141;”.

5 **3.** Page 12, line 12: delete lines 12 to 19 and substitute:

6 “71.01 (6) (L) 3. For purposes of this paragraph, “Internal Revenue Code” does  
7 not include amendments to the federal Internal Revenue Code enacted after  
8 December 31, 2017, except that “Internal Revenue Code” includes sections 40307,  
9 40413, and 41113 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109,  
10 401 (a) (54) and (b) (15) (A), (B), and (C), 19, 20, 23, 26, 27, and 28 of division U of P.L.  
11 115-141; section 102 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111,  
12 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302  
13 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116-94; and

1 sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701, and 3702 of  
2 division A of P.L. 116-136.”.

3 **4.** Page 14, line 5: delete lines 5 and 6 and substitute “115-141; and sections  
4 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116-94.”.

5 **5.** Page 14, line 13: delete lines 13 to 20 and substitute:

6 “4. For purposes of this paragraph, the provisions of federal public laws that  
7 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,  
8 apply for Wisconsin purposes at the same time as for federal purposes, except that  
9 changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308,  
10 40309, 40311, 40414, 41101, 41107, 41115, and 41116 of P.L. 115-123, section 101 (a),  
11 (b), and (h) of division U of P.L. 115-141, section 1203 of P.L. 116-25, section 1122 of  
12 P.L. 116-92, section 301 of division O, section 1302 of division P, and sections 101,  
13 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of  
14 division Q of P.L. 116-94, and section 2 of P.L. 116-98 apply for taxable years  
15 beginning after December 31, 2020.”.

16 **6.** Page 18, line 10: delete “2019” and substitute “2020”.

17 **7.** Page 19, line 22: delete “and 104 (a)” and substitute “, 104 (a), and 109 ”.

18 **8.** Page 20, line 7: after “115-123;” insert “sections 101 (m), (n), (o), (p), and (q),  
19 104 (a), and 109 of division U of P.L. 115-141;”.

20 **9.** Page 20, line 17: delete lines 17 to 24 and substitute:

21 “71.22 (4) (L) 3. For purposes of this paragraph, “Internal Revenue Code” does  
22 not include amendments to the federal Internal Revenue Code enacted after  
23 December 31, 2017, except that “Internal Revenue Code” includes sections 40307,  
24 40413, and 41113 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109,

1 401 (a) (54) and (b) (15) (A), (B), and (C), 19, 20, 23, 26, 27, and 28 of division U of P.L.  
2 115-141; section 102 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111,  
3 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302  
4 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116-94; and  
5 sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701, and 3702 of  
6 division A of P.L. 116-136.”.

7 **10.** Page 22, line 8: delete lines 8 and 9 and substitute “115-141; and sections  
8 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116-94.”.

9 **11.** Page 22, line 16: delete lines 16 to 23 and substitute:

10 “4. For purposes of this paragraph, the provisions of federal public laws that  
11 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,  
12 apply for Wisconsin purposes at the same time as for federal purposes, except that  
13 changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308,  
14 40309, 40311, 40414, 41101, 41107, 41115, and 41116 of P.L. 115-123, section 101 (a),  
15 (b), and (h) of division U of P.L. 115-141, section 1203 of P.L. 116-25, section 1122 of  
16 P.L. 116-92, section 301 of division O, section 1302 of division P, and sections 101,  
17 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of  
18 division Q of P.L. 116-94, and section 2 of P.L. 116-98 apply for taxable years  
19 beginning after December 31, 2020.”.

20 **12.** Page 23, line 1: delete “and 104 (a)” and substitute “, 104 (a), and 109 ”.

21 **13.** Page 23, line 10: after “115-123;” insert “sections 101 (m), (n), (o), (p), and  
22 (q), 104 (a), and 109 of division U of P.L. 115-141;”.

23 **14.** Page 23, line 20: delete the material beginning with that line and ending  
24 with page 24, line 2, and substitute:

1           “71.22 (4m) (L) 3. For purposes of this paragraph, “Internal Revenue Code”  
2 does not include amendments to the federal Internal Revenue Code enacted after  
3 December 31, 2017, except that “Internal Revenue Code” includes sections 40307,  
4 40413, and 41113 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109,  
5 401 (a) (54) and (b) (15) (A), (B), and (C), 19, 20, 23, 26, 27, and 28 of division U of P.L.  
6 115-141; section 102 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111,  
7 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302  
8 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116-94; and  
9 sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701, and 3702 of  
10 division A of P.L. 116-136.”.

11           **15.** Page 25, line 12: delete lines 12 and 13 and substitute “115-141; and  
12 sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116-94.”.

13           **16.** Page 25, line 20: delete the material beginning with that line and ending  
14 with page 26, line 2, and substitute:

15           “4. For purposes of this paragraph, the provisions of federal public laws that  
16 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,  
17 apply for Wisconsin purposes at the same time as for federal purposes, except that  
18 changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308,  
19 40309, 40311, 40414, 41101, 41107, 41115, and 41116 of P.L. 115-123, section 101 (a),  
20 (b), and (h) of division U of P.L. 115-141, section 1203 of P.L. 116-25, section 1122 of  
21 P.L. 116-92, section 301 of division O, section 1302 of division P, and sections 101,  
22 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of  
23 division Q of P.L. 116-94, and section 2 of P.L. 116-98 apply for taxable years  
24 beginning after December 31, 2020.”.

1           **17.** Page 26, line 16: delete “and 104 (a)” and substitute “, 104 (a), and 109”.

2           **18.** Page 26, line 22: after “115-123,” insert “sections 101 (m), (n), (o), (p), and  
3 (q), 104 (a), and 109 of division U of P.L. 115-141,”.

4           **19.** Page 27, line 11: delete lines 11 to 18 and substitute:

5           “71.26 (2) (b) 12. d. For purposes of subd. 12. a., “Internal Revenue Code” does  
6 not include amendments to the federal Internal Revenue Code enacted after  
7 December 31, 2017, except that “Internal Revenue Code” includes sections 40307,  
8 40413, and 41113 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109,  
9 401 (a) (54) and (b) (15) (A), (B), and (C), 19, 20, 23, 26, 27, and 28 of division U of P.L.  
10 115-141; section 102 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111,  
11 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302  
12 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116-94; and  
13 sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701, and 3702 of  
14 division A of P.L. 116-136.”.

15           **20.** Page 29, line 9: delete lines 9 and 10 and substitute “115-141; and sections  
16 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116-94.”.

17           **21.** Page 29, line 17: delete lines 17 to 24 and substitute:

18           “e. For purposes of subd. 13. a., the provisions of federal public laws that  
19 directly or indirectly affect the Internal Revenue Code, as defined in this subdivision,  
20 apply for Wisconsin purposes at the same time as for federal purposes, except that  
21 changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308,  
22 40309, 40311, 40414, 41101, 41107, 41115, and 41116 of P.L. 115-123, section 101 (a),  
23 (b), and (h) of division U of P.L. 115-141, section 1203 of P.L. 116-25, section 1122 of  
24 P.L. 116-92, section 301 of division O, section 1302 of division P, and sections 101,

1 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of  
2 division Q of P.L. 116-94, and section 2 of P.L. 116-98 apply for taxable years  
3 beginning after December 31, 2020.”

4 **22.** Page 30, line 18: delete “and 104 (a)” and substitute “, 104 (a), and 109 ”.

5 **23.** Page 31, line 2: after “115-123;” insert “sections 101 (m), (n), (o), (p), and  
6 (q), 104 (a), and 109 of division U of P.L. 115-141;”.

7 **24.** Page 31, line 11: delete lines 11 to 18 and substitute:

8 “71.34 (1g) (L) 3. For purposes of this paragraph, “Internal Revenue Code” does  
9 not include amendments to the federal Internal Revenue Code enacted after  
10 December 31, 2017, except that “Internal Revenue Code” includes sections 40307,  
11 40413, and 41113 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109,  
12 401 (a) (54) and (b) (15) (A), (B), and (C), 19, 20, 23, 26, 27, and 28 of division U of P.L.  
13 115-141; section 102 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111,  
14 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302  
15 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116-94; and  
16 sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701, and 3702 of  
17 division A of P.L. 116-136.”.

18 **25.** Page 33, line 2: delete lines 2 and 3 and substitute “115-141; and sections  
19 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116-94.”.

20 **26.** Page 33, line 10: delete lines 10 to 17 and substitute:

21 “4. For purposes of this paragraph, the provisions of federal public laws that  
22 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,  
23 apply for Wisconsin purposes at the same time as for federal purposes, except that  
24 changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308,

1 40309, 40311, 40414, 41101, 41107, 41115, and 41116 of P.L. 115-123, section 101 (a),  
2 (b), and (h) of division U of P.L. 115-141, section 1203 of P.L. 116-25, section 1122 of  
3 P.L. 116-92, section 301 of division O, section 1302 of division P, and sections 101,  
4 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of  
5 division Q of P.L. 116-94, and section 2 of P.L. 116-98 apply for taxable years  
6 beginning after December 31, 2020.”.

7 **27.** Page 34, line 2: delete “and 104 (a)” and substitute “, 104 (a), and 109 ”.

8 **28.** Page 34, line 11: after “115-123;” insert “sections 101 (m), (n), (o), (p), and  
9 (q), 104 (a), and 109 of division U of P.L. 115-141;”.

10 **29.** Page 34, line 20: delete the material beginning with that line and ending  
11 with page 35, line 2, and substitute:

12 “71.42 (2) (L) 3. For purposes of this paragraph, “Internal Revenue Code” does  
13 not include amendments to the federal Internal Revenue Code enacted after  
14 December 31, 2017, except that “Internal Revenue Code” includes sections 40307,  
15 40413, and 41113 of P.L. 115-123; sections 101 (m), (n), (o), (p), and (q), 104 (a), 109,  
16 401 (a) (54) and (b) (15) (A), (B), and (C), 19, 20, 23, 26, 27, and 28 of division U of P.L.  
17 115-141; section 102 of division M, sections 102, 103, 106, 107, 108, 109, 110, 111,  
18 113, 114, 115, 116, 201, 204, 205, 206, 302, 401, and 601 of division O, section 1302  
19 of division P, and sections 131, 202 (d), and 205 of division Q of P.L. 116-94; and  
20 sections 1106, 2202, 2203, 2204, 2205, 2206, 2307, 3608, 3609, 3701, and 3702 of  
21 division A of P.L. 116-136.”.

22 **30.** Page 36, line 10: delete lines 10 and 11 and substitute “115-141; and  
23 sections 104, 114, 115, 116, 130, and 145 of division Q of P.L. 116-94.”.

24 **31.** Page 36, line 18: delete lines 18 to 25 and substitute:

