



State of Wisconsin
2021 - 2022 LEGISLATURE

LRBa0040/1
JK:cdc

**SENATE AMENDMENT 1,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 2**

January 25, 2021 - Offered by Senator MARKLEIN.

- 1 At the locations indicated, amend the substitute amendment as follows:
- 2 **1.** Page 12, line 21: before "208" insert "202,".
- 3 **2.** Page 14, line 8: delete "101,".
- 4 **3.** Page 14, line 9: delete "202, 210, 211, and 213" and substitute "210, and 211".
- 5 **4.** Page 21, line 4: before "208" insert "202,".
- 6 **5.** Page 22, line 15: delete "101,".
- 7 **6.** Page 22, line 16: delete "202, 210, 211, and 213" and substitute "210, and
- 8 211".
- 9 **7.** Page 24, line 11: before "208" insert "202,".
- 10 **8.** Page 25, line 23: delete "101,".

1 **9.** Page 25, line 24: delete “202, 210, 211, and 213” and substitute “210, and
2 211”.

3 **10.** Page 28, line 6: before “208” insert “202,”.

4 **11.** Page 30, line 1: delete “101,”.

5 **12.** Page 30, line 2: delete “202, 210, 211, and 213” and substitute “210, and
6 211”.

7 **13.** Page 32, line 13: before “208” insert “202,”.

8 **14.** Page 33, line 25: delete “101,”.

9 **15.** Page 34, line 1: delete “202, 210, 211, and 213” and substitute “210, and
10 211”.

11 **16.** Page 36, line 3: before “208” insert “202,”.

12 **17.** Page 37, line 13: delete “101,”.

13 **18.** Page 37, line 14: delete “202, 210, 211, and 213” and substitute “210, and
14 211”.

15 **19.** Page 41, line 18: after that line insert:

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

17 71.98 (3) DEPRECIATION, DEPLETION, AND AMORTIZATION. For taxable years
18 beginning after December 31, 2013, and for purposes of computing depreciation and
19 amortization, the Internal Revenue Code means the federal Internal Revenue Code
20 in effect for federal purposes on January 1, 2014, except that sections 13201 (f),
21 13203, 13204, and 13205 of P.L. 115-97 and, section 2307 of division A of P.L.
22 116-136, and section 202 of division EE of P.L. 116-260 apply at the same time as
23 for federal purposes. For taxable years beginning after December 31, 2013, and for

1 purposes of computing depletion, the Internal Revenue Code means the federal
2 Internal Revenue Code in effect for federal purposes for the year in which the
3 property is placed in service.”.

4 (END)