



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-4102/1
MES:cdc

2019 BILL

1 **AN ACT to repeal** 71.05 (22) (f) 1., 71.05 (22) (f) 2., 71.05 (22) (f) 3., 71.07 (8), 71.10
2 (4) (b), 71.15 (2), 71.25 (14), 71.66 (2) (c), 71.66 (2) (d) and 77.94 (2); and **to**
3 **amend** 71.10 (4) (j), 71.22 (11) and 77.94 (1) of the statutes; **relating to:**
4 repealing obsolete statutory references and updating certain statutory
5 provisions (suggested as remedial legislation by the Department of Revenue).

Analysis by the Legislative Reference Bureau

This bill repeals a number of obsolete provisions of current law and adds cross-references to a number of statutory penalties in the income tax order of computation.

For further information, see the NOTES provided by the Law Revision Committee of the Joint Legislative Council.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

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

LAW REVISION COMMITTEE PREFATORY NOTE: This bill is a remedial legislation proposal, requested by the Department of Revenue and introduced by the Law Revision Committee under s. 13.83 (1) (c) 4. and 5., stats. After careful consideration of the various

BILL

provisions of the bill, the Law Revision Committee has determined that this bill makes minor substantive changes in the statutes, and that these changes are desirable as a matter of public policy.

1 **SECTION 1.** 71.05 (22) (f) 1. of the statutes is repealed.

2 **SECTION 2.** 71.05 (22) (f) 2. of the statutes is repealed.

3 **SECTION 3.** 71.05 (22) (f) 3. of the statutes is repealed.

4 **SECTION 4.** 71.07 (8) of the statutes is repealed.

NOTE: This SECTION repeals a personal exemption credit that does not apply for taxable years that begin after December 31, 1999. SECTIONS 1, 2, 3, 5, 7, 10, and 11 repeal statutes that cross-reference the personal exemption credit and are obsolete.

5 **SECTION 5.** 71.10 (4) (b) of the statutes is repealed.

6 **SECTION 6.** 71.10 (4) (j) of the statutes is amended to read:

7 71.10 (4) (j) Any amount computed under s. 71.83 (1) (a) 6., (c), (ce), (cf), and
8 (d).

NOTE: This SECTION adds, for purposes of the computation order, penalties relating to retirement plans, health savings account withdrawals, inconsistent estate basis reporting, and sale of certain assets or assets used in farming.

9 **SECTION 7.** 71.15 (2) of the statutes is repealed.

10 **SECTION 8.** 71.22 (11) of the statutes is amended to read:

11 71.22 (11) Except as provided in s. 71.45 (2), “Wisconsin net income”, for
12 corporations engaged in business wholly within this state, means net income and,
13 for corporations engaged in business both within and outside this state, means the
14 amount assigned to this state under s. 71.25 (6), (10) (c) or (13) or by a separate
15 accounting or allocation, if allowed under s. 71.25 (6), or by another method approved
16 under s. 71.25 (11), or (12) or (14).

17 **SECTION 9.** 71.25 (14) of the statutes is repealed.

NOTE: This SECTION repeals the alternative allocation method for corporations, which was available upon request on or before January 1, 2000. SECTION 8 deletes a cross-reference to this method.

18 **SECTION 10.** 71.66 (2) (c) of the statutes is repealed.

