



State of Wisconsin
2021 - 2022 LEGISLATURE

LRBa0064/1
JK:cjs

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

January 25, 2021 - Offered by Senator MARKLEIN.

AUTHORS SUBJECT TO CHANGE

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:

1 “4. For purposes of this paragraph, the provisions of federal public laws that
2 directly or indirectly affect the Internal Revenue Code, as defined in this paragraph,
3 apply for Wisconsin purposes at the same time as for federal purposes, except that
4 changes made by sections 20101, 20102, 20104, 20201, 40201, 40202, 40203, 40308,
5 40309, 40311, 40414, 41101, 41107, 41115, and 41116 of P.L. 115-123, section 101 (a),
6 (b), and (h) of division U of P.L. 115-141, section 1203 of P.L. 116-25, section 1122 of
7 P.L. 116-92, section 301 of division O, section 1302 of division P, and sections 101,
8 102, 103, 117, 118, 132, 201, 202 (a), (b), and (c), 204 (a), (b), and (c), 301, and 302 of
9 division Q of P.L. 116-94, and section 2 of P.L. 116-98 apply for taxable years
10 beginning after December 31, 2020.”

11 **32.** Page 49, line 4: delete “community chest fund” and substitute “community
12 chest, fund”.

13 **33.** Page 52, line 9: after “filed” insert “for taxable years beginning”.

14 **34.** Page 52, line 16: delete “2021” and substitute “the year following
15 publication”.

16 **35.** Page 53, line 8: delete “January 1, 2021” and substitute “the January 1
17 following publication”.

18 (END)