

CHAPTER 474

No. 695, A.]

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CHAPTER 474

AN ACT to amend 71.09 (6) (b) 8 of the statutes, relating to nonresident children domiciled in another state qualifying as a dependent.

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

71.09 (6) (b) 8 of the statutes is amended to read:

71.09 (6) (b) 8. A son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the taxpayer. As used herein the terms "brother" and "sister" include a brother or sister by the half-blood. For the purpose of determining whether any of the foregoing relationships exist, a legally adopted child of a person shall be considered a child of such person by blood. The term "dependent" does not include any individual who is domiciled in a state other than Wisconsin unless such person is a resident of Wisconsin within the meaning of s. 71.01, *except that a nonresident child of the taxpayer domiciled in another state is included in the term "dependent" if he otherwise qualifies as such.* The relationship of affinity once existing will not be terminated by divorce or death of a spouse.

Approved July 29, 1957.

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