



## 2017 SENATE BILL 157

April 7, 2017 - Introduced by Senators LEMAHIEU, CRAIG, DARLING, JOHNSON, MARKLEIN, NASS, STROEBEL and L. TAYLOR, cosponsored by Representatives HUTTON, BOWEN, BRANDTJEN, E. BROOKS, DUCHOW, HORLACHER, JACQUE, KITCHENS, KLEEFISCH, KOOYENGA, KREMER, KRUG, KULP, MACCO, NOVAK, ROHRKASTE, SANFELIPPO, SKOWRONSKI, SPIROS, SUBECK, THIESFELDT, TITTL, TUSLER and VRUWINK. Referred to Committee on Revenue, Financial Institutions and Rural Issues.

1     **AN ACT to amend** 71.05 (6) (b) 22. of the statutes; **relating to:** changing the  
2           individual income tax deduction eligibility requirements for certain  
3           adoption-related expenses.

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### *Analysis by the Legislative Reference Bureau*

Under this bill, an adoptive parent may claim the state income tax deduction for certain adoption expenses if a final adoption order has been entered by a court in this state related to a foreign adoption or by a court of any other state. Currently, the deduction may be claimed only for expenses related to the domestic adoption of a child for whom a final order of adoption is entered by a Wisconsin court. This bill expands the types of adoptions for which a deduction may be claimed.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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

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

4           **SECTION 1.** 71.05 (6) (b) 22. of the statutes is amended to read:

