

State of Wisconsin



1995 Assembly Bill 78

Date of enactment: **April 22, 1996**

Date of publication*: **May 6, 1996**

1995 WISCONSIN ACT 261

AN ACT to create 71.05 (6) (b) 22. of the statutes; relating to: creating a tax exemption for certain adoption expenses.

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

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

71.05 (6) (b) 22. For taxable years beginning after December 31, 1995, an amount up to \$5,000 that is ex-

pendent during the period that consists of the year to which the claim relates and the prior 2 taxable years, by a full-year resident of this state who is an adoptive parent, for adoption fees, court costs or legal fees relating to the adoption of a child, for whom a final order of adoption has been entered under s. 48.91 (3) during the taxable year.

* Section 991.11, WISCONSIN STATUTES 1993-94: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication as designated" by the secretary of state [the date of publication may not be more than 10 working days after the date of enactment].