

No. 285, A.]

[Published August 6, 1949.

**CHAPTER 609.**

AN ACT to amend 71.05 (6) of the statutes, relating to deductions from income tax for donations to religious organizations.

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

71.05 (6) of the statutes is amended to read:

71.05 (6) Contributions or gifts made within the year to any corporation or association organized and operated exclusively for religious purposes, to any national organization of veterans of the armed forces of the United States or subordinate unit thereof, or to the state or any political subdivision thereof for exclusively public purposes, or to any corporation, community chest fund, foundation or association operating within this state, organized and operated exclusively for \* \* \* charitable, scientific or educational purposes, or for the prevention of cruelty to children or animals, no part of the net income of which inures to the benefit of any private stockholder or individual, to an amount not in excess of 10 per cent of the taxpayer's net income of the calendar or fiscal year as computed without the benefit of this subsection.

Approved August 3, 1949.