

No. 150, A.
Corrected Copy

Published 9-26
Republished October 16, 1963.

CHAPTER 328

AN ACT to amend 71.05 (9) of the statutes, relating to deductions from income for medical expenses.

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

SECTION 1. 71.05 (9) of the statutes is amended to read:

71.05 (9) With respect to determination of net taxable income for the calendar year * * * 1963 and corresponding fiscal years, and thereafter, expenses paid during the income year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or of a dependent specified in s. 71.09 (6) (b) (regardless of the gross income of such dependent) in excess of \$85 but not more than * * * \$2,500. Expenses paid for medical care under this subsection shall include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body (including amounts paid for accident or health insurance).

SECTION 2. This bill is declared to be an emergency appropriation bill in accordance with section 16.47 (2) of the statutes.

Approved September 12, 1963.