

CHAPTER 475

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AN ACT to create 36.16 (1) (e) and 37.11 (8) (am) of the statutes, relating to the tuition charges for dependents of persons employed in Wisconsin at the university and state colleges.

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

SECTION 1. 36.16 (1) (e) of the statutes is created to read:

36.16 (1) (e) Notwithstanding the provisions of par. (b), any minor or totally dependent person who resides outside the state but whose parent, upon whom he is dependent, is employed full time in Wisconsin shall be admitted to the university as a resident student provided that the state of residence provides for reciprocity in the levying of any taxes on income imposed by such state.

SECTION 2. 37.11 (8) (am) of the statutes is created to read:

37.11 (8) (am) Any minor, or totally dependent person, who resides outside the state but whose parent upon whom he is dependent is employed full time in this state shall be entitled to the exemptions provided in par. (a), provided that if the state of residence levies an income tax on individual income, such state must have provided for reciprocity in the levying of any taxes on income imposed by such state.

Approved January 8, 1964.
