

1977 Assembly Bill 899

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CHAPTER 294, Laws of 1977

AN ACT to create 71.05 (1) (b) 7 of the statutes, relating to state income tax deduction for adoption fees, court costs and legal fees incurred in adopting a child.

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

SECTION 1. 71.05 (1) (b) 7 of the statutes is created to read:

71.05 (1) (b) 7. Any amount expended by an adoptive parent or a prospective adoptive parent in adoption fees, court costs or legal fees relating to the adoption of a child, whether or not the adoption process is completed, to the extent that this amount, when added to allowable medical deductions under section 213 of the internal revenue code, exceeds 3% of the person's federal adjusted gross income.

SECTION 2. **Applicability.** This act applies to income taxes for calendar year 1978 or corresponding fiscal years and thereafter.
