

**DRAFTER'S NOTE  
FROM THE  
LEGISLATIVE REFERENCE BUREAU**

LRB-0036/2dn  
DAK:jlg:ijs

December 28, 1998

To Senator Darling:

I did not include "and income" as proposed for s. 880.24 (3) (a) (intro.) and 4. In s. 880.19 (1), stats., "estate" appears to include "income".

Debora A. Kennedy  
Assistant Chief Counsel  
266-0137