

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

LRB-1454/1dn
MES:jld:km

January 6, 2001

Please review this draft very carefully to ensure that it reflects your intent. Because of the complicated interrelationships between section 213 of the Internal Revenue Code and created s. 71.05 (6) (b) 35. and 36., you may want to have this draft reviewed by the Department of Revenue.

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