

2003 DRAFTING REQUEST

Bill

Received: **05/29/2003**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Thomas Reynolds (608) 266-2512**

By/Representing: **Steve Krieser**

This file may be shown to any legislator: **NO**

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Tax (indiv) - deduct/subtract**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Reynolds@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax credit for adoption expenses.

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 07/18/2003	jdyer 09/18/2003 jdyer 09/18/2003		_____			State Tax
/1			rschluet 09/18/2003	_____	sbasford 09/18/2003	sbasford 10/20/2003	

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

sbasford
10/20/2003

FE Sent For: *at intro*
10/21

<END>

2003 DRAFTING REQUEST

Bill

Received: **05/29/2003**

Received By: **mshovers**

Wanted: **As time permits**

Identical to LRB:

For: **Thomas Reynolds (608) 266-2512**

By/Representing: **Steve Krieser**

This file may be shown to any legislator: **NO**

Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Tax (indiv) - deduct/subtract**

Extra Copies:

Submit via email: **YES**

Requester's email: **Sen.Reynolds@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax credit for adoption expenses.

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 07/18/2003	jdye 09/18/2003 jdye 09/18/2003		_____			State Tax
/1			rschluet 09/18/2003	_____	sbasford 09/18/2003		

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

FE Sent For:

<END>

2003 DRAFTING REQUEST

Bill

Received: 05/29/2003

Received By: mshovers

Wanted: As time permits

Identical to LRB:

For: Thomas Reynolds (608) 266-2512

By/Representing: Steve Krieser

This file may be shown to any legislator: NO

Drafter: mshovers

May Contact:

Addl. Drafters:

Subject: Tax (indiv) - deduct/subtract

Extra Copies:

Submit via email: YES

Requester's email: Sen.Reynolds@legis.state.wi.us

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Individual income tax credit for adoption expenses.

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
1/1	mshovers	1/18 jld	0	0			
11 MES		7/18/03					

FE Sent For:

<END>

Shovers, Marc

From: Krieser, Steve
Sent: Thursday, May 29, 2003 4:19 PM
To: Shovers, Marc
Subject: RE: LRB -2571, tax treatment of adoption expenses

Let's make it a credit for federally-qualified adoption expenses exceeding those claimed under the federal adoption expenses tax credit, up to a limit of \$5,000. Make it subject to the same restrictions and rules as the federal credit (including carry-forward provisions), and make it nonrefundable. (Sorry - I should have addressed the refundability question in my last e-mail.) Replace the existing deduction with this credit.

Thank you for your advice on this.

Steve Krieser
Office of State Senator Tom Reynolds
5th Senate District
Chief of Staff

Clerk, Committee on Labor, Small Business Development and Consumer Affairs

Phone: 608-266-2512 Fax: 608-267-0367

Toll-Free: 866-817-6061

Web: <http://www.senreynolds.com>



Krieser, Steve.vcf

-----Original Message-----

From: Shovers, Marc
Sent: Thursday, May 29, 2003 4:09 PM
To: Krieser, Steve
Subject: RE: LRB -2571, tax treatment of adoption expenses

Hi Steve:

As a matter of policy, I can't really comment as to whether it makes sense, but it certainly could be drafted. If you are concerned about the cost of a credit, especially if you want the credit to be refundable, you may want the Fiscal Bureau to run some numbers to try and estimate what the cost of the credit would be if its refundable or nonrefundable. A refundable credit means that if the amount of a credit a claimant is due exceeds the claimant's tax liability, the difference is refunded to the claimant by check. A nonrefundable credit is available only up to the amount of a claimant's tax liability. In any event, a credit for up to \$10,000 of adoption expenses would be one of the most generous individual income tax credits in the statutes. The historic rehabilitation credits under s. 71.07 (9m) and (9r) are very generous, but most of the individual credits are now worth nearly that much. I don't have any idea how many residents would likely claim the credit, so I don't have any idea what the cost would be, but the Fiscal Bureau would be able to give you some information on costs. Please let me know if you have any further questions, or if the senator would like me to prepare a draft.

Marc

Marc E. Shovers

Senior Legislative Attorney
Legislative Reference Bureau
Phone: (608) 266-0129
Fax: (608) 264-8522
e-mail: marc.shovers@legis.state.wi.us

-----Original Message-----

From: Krieser, Steve
Sent: Wednesday, May 28, 2003 2:25 PM
To: Shovers, Marc
Subject: RE: LRB -2571, tax treatment of adoption expenses

Does it make some sense to allow people to claim a Wisconsin state tax credit for the amount of their qualified adoption expenses exceeding the \$10,000 federal limit, with a cap of \$10,000?

For example, if an adoptive parent finalizes an adoption, the total cost of which is \$15,000, the person would be eligible for a federal adoption expenses tax credit of \$10K, and a state adoption expenses tax credit of \$5K. If the same person had a \$25,000 adoption, he or she would qualify for \$10K fed and \$10K state. Of course, we would repeal the existing deduction and replace it with this.

Does this seem workable?

Steve Krieser
Office of State Senator Tom Reynolds
5th Senate District
Chief of Staff
Clerk, Committee on Labor, Small Business Development and Consumer Affairs
Phone: 608-266-2512 Fax: 608-267-0367
Toll-Free: 866-817-6061
Web: <http://www.senreynolds.com>

<< File: Krieser, Steve.vcf >>

-----Original Message-----

From: Shovers, Marc
Sent: Friday, May 09, 2003 3:30 PM
To: Krieser, Steve
Subject: LRB -2571, tax treatment of adoption expenses

Hi Steve:

I was looking at this request and the instructions state that the senator would like to make the provisions of the state "Adoption Expenses Tax Credit" similar to the provisions of the federal credit. Before I do this, I just want to make sure that you're aware that there is no state credit that is similar to the federal credit. Under s. 71.05 (6) (b) 22. of the statutes, Wisconsin has a subtract modification, or deduction, for up to \$5,000 for adoption expenses incurred by a full-year resident of this state. This means that in determining Wisconsin taxable income, a qualified claimant may deduct from the claimant's income that is taxed up to \$5,000 of adoption expenses.

At the federal level, the tax credit is much more generous. Basically, it allows qualified claimants to subtract from the taxes they would otherwise owe up to \$10,000 of adoption expenses. The amount of the credit that an individual may claim is phased down as a claimant's income rises above \$150,000.

The key difference between the state and federal approaches is that the Wisconsin deduction allows qualified claimants to reduce the amount of their income that is taxed, while the federal tax credit allows qualified claimants to subtract from the taxes that they'd otherwise owe the amount of their adoption expenses. As is the case with all tax credits, they are a lot more valuable to the claimants, and costly to the government, than deductions.

Please let me know whether the senator wants to create a state tax credit, like the federal credit, or if he would rather increase the maximum amount of the current law subtract modification from its current level of \$5,000. If you would like to pursue the tax credit, am I correct in assuming that you'd want to repeal the deduction so people can't claim a credit and a deduction for the same expenses? Also, if the senator opts to go with the credit, would he like it to be nonrefundable, like the federal credit? A nonrefundable credit means that the credit may only be claimed up to the amount of taxes otherwise imposed; with a refundable credit, the amount by which the credit exceeds taxes owed is refunded to the taxpayer by check. Please let me know how the senator would like to proceed.

Marc

Marc E. Shovers

Senior Legislative Attorney
Legislative Reference Bureau
Phone: (608) 266-0129
Fax: (608) 264-8522
e-mail: marc.shovers@legis.state.wi.us

Also see § 2404, Adoption Expenses Credit
in Federal Tax Course -- (page 14-14) →

IRC
→ Sec. 23. Adoption expenses.

(a) Allowance of credit. --

(1) In general --

In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter the amount of the qualified adoption expenses paid or incurred by the taxpayer.

(2) Year credit allowed--

The credit under paragraph (1) with respect to any expense shall be allowed--

(A) in the case of any expense paid or incurred before the taxable year in which such adoption becomes final, for the taxable year following the taxable year during which such expense is paid or incurred, and

(B) in the case of an expense paid or incurred during or after the taxable year in which such adoption becomes final, for the taxable year in which such expense is paid or incurred.

(3) \$10,000 credit for adoption of child with special needs regardless of expenses--

In the case of an adoption of a child with special needs which becomes final during a taxable year, the taxpayer shall be treated as having paid during such year qualified adoption expenses with respect to such adoption in an amount equal to the excess (if any) of \$10,000 over the aggregate qualified adoption expenses actually paid or incurred by the taxpayer with respect to such adoption during such taxable year and all prior taxable years.

(b) Limitations. --

(1) Dollar limitation. --

The aggregate amount of qualified adoption expenses which may be taken into account under subsection (a) for all taxable years with respect to the adoption of a child by the taxpayer shall not exceed \$10,000.

(2) Income limitation. --

(A) In general. --

The amount allowable as a credit under subsection (a) for any taxable year (determined without regard to subsection (c)) shall be reduced (but not below zero) by an amount which bears the same ratio to the amount so allowable (determined without regard to this paragraph but with regard to paragraph (1)) as --

(i) the amount (if any) by which the taxpayer's adjusted gross income exceeds \$150,000, bears to

(ii) \$40,000.

(B) Determination of adjusted gross income. --

For purposes of subparagraph (A), adjusted gross income shall be determined without regard to sections 911, 931, and 933.

(3) Denial of double benefit. --

(A) In general. --

No credit shall be allowed under subsection (a) for any expense for which a deduction or credit is allowed under any other provision of this chapter.

(B) Grants. --

No credit shall be allowed under subsection (a) for any expense to the extent that funds for such expense are received under any Federal, State, or local program.

Caution: Section 23(b)(4), below, as added by P.L. 107-16 and amended by P.L. 107-147, applies to tax years beginning after 12/31/04.

(4) *LIMITATION BASED ON AMOUNT OF TAX.* --

The credit allowed under subsection (a) for any taxable year shall not exceed the excess of --

(A) the sum of the regular tax liability (as defined in section 26(b)) plus the tax imposed by section 55, over

(B) the sum of the credits allowable under this subpart (other than this section) and section 27 for the taxable year.

Caution: Section 23(c), below, before amendment by P.L. 107-16, applies to tax years beginning before 01/01/04.

(c) Carryforwards of unused credit. --

If the credit allowable under subsection (a) for any taxable year exceeds the limitation imposed by section 26(a) for such taxable year reduced by the sum of the credits allowable under this subpart (other than this section and section 1400C), such excess shall be carried to the succeeding taxable year and added to the credit allowable under subsection (a) for such taxable year. No credit may be carried forward under this subsection to any taxable year following the fifth taxable year after the taxable year in which the credit arose. For purposes of the preceding sentence, credits shall be treated as used on a first-in first-out basis.

Caution: Section 23(c), below, as amended by P.L. 107-16 and P.L. 107-147, shall apply to tax years

beginning after 12/31/03.

(c) *Carryforwards of unused credit.* --

If the credit allowable under subsection (a) for any taxable year exceeds the limitation imposed by subsection (b)(4) for such taxable year, such excess shall be carried to the succeeding taxable year and added to the credit allowable under subsection (a) for such taxable year. No credit may be carried forward under this subsection to any taxable year following the fifth taxable year after the taxable year in which the credit arose. For purposes of the preceding sentence, credits shall be treated as used on a first-in first-out basis.

(d) *Definitions.* --

For purposes of this section --

(1) *Qualified adoption expenses.* --

The term "qualified adoption expenses" means reasonable and necessary adoption fees, court costs, attorney fees, and other expenses --

- (A) which are directly related to, and the principal purpose of which is for, the legal adoption of an eligible child by the taxpayer,
- (B) which are not incurred in violation of State or Federal law or in carrying out any surrogate parenting arrangement,
- (C) which are not expenses in connection with the adoption by an individual of a child who is the child of such individual's spouse, and
- (D) which are not reimbursed under an employer program or otherwise.

(2) *Eligible child.* --

The term "eligible child" means any individual who--

- (A) has not attained age 18, or
- (B) is physically or mentally incapable of caring for himself.

(3) *Child with special needs.* --

The term "child with special needs" means any child if --

- (A) a State has determined that the child cannot or should not be returned to the home of his parents,
- (B) such State has determined that there exists with respect to the child a specific factor or condition (such as his ethnic background, age, or membership in a minority or sibling group, or

the presence of factors such as medical conditions or physical, mental, or emotional handicaps) because of which it is reasonable to conclude that such child cannot be placed with adoptive parents without providing adoption assistance, and

(C) such child is a citizen or resident of the United States (as defined in section 217(h)(3)).

(e) Special rules for foreign adoptions. --

In the case of an adoption of a child who is not a citizen or resident of the United States (as defined in section 217(h)(3)) --

(1) subsection (a) shall not apply to any qualified adoption expense with respect to such adoption unless such adoption becomes final, and

(2) any such expense which is paid or incurred before the taxable year in which such adoption becomes final shall be taken into account under this section as if such expense were paid or incurred during such year.

(f) Filing requirements. --

(1) Married couples must file joint returns. --

Rules similar to the rules of paragraphs (2), (3), and (4) of section 21(e) shall apply for purposes of this section.

(2) Taxpayer must include TIN. --

(A) In general. --

No credit shall be allowed under this section with respect to any eligible child unless the taxpayer includes (if known) the name, age, and TIN of such child on the return of tax for the taxable year.

(B) Other methods. --

The Secretary may, in lieu of the information referred to in subparagraph (A), require other information meeting the purposes of subparagraph (A), including identification of an agent assisting with the adoption.

(g) Basis adjustments. --

For purposes of this subtitle, if a credit is allowed under this section for any expenditure with respect to any property, the increase in the basis of such property which would (but for this subsection) result from such expenditure shall be reduced by the amount of the credit so allowed.

(h) Adjustments for inflation--

In the case of a taxable year beginning after December 31, 2002, each of the dollar amounts in subsection (a)(3) and paragraphs (1) and (2)(A)(i) of subsection (b) shall be increased by an amount

equal to --

(1) such dollar amount, multiplied by

(2) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting "calendar year 2001" for "calendar year 1992" in subparagraph (B) thereof.

If any amount as increased under the preceding sentence is not a multiple of \$10, such amount shall be rounded to the nearest multiple of \$10.

(i) Regulations. --

The Secretary shall prescribe such regulations as may be appropriate to carry out this section and section 137, including regulations which treat unmarried individuals who pay or incur qualified adoption expenses with respect to the same child as 1 taxpayer for purposes of applying the dollar amounts in subsections (a)(3) and (b)(1) of this section and in section 137(b)(1).



State of Wisconsin
2003 - 2004 LEGISLATURE

LRB-2998/1
MES...:.....

9/25

Jed Fmk

PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

A note

gen

- 1 AN ACT ...; relating to: creating a nonrefundable individual income tax credit for
- 2 certain adoption expenses and prohibiting new claims for the adoption
- 3 expenses income tax deduction.

Analysis by the Legislative Reference Bureau

In calculating an individual's Wisconsin adjusted gross income (AGI), an adoptive parent may generally, under current law, deduct from federal AGI up to \$5,000 that is ~~paid~~ expended during the year to which the claim relates and the preceding two years for adoption fees, court costs, or legal fees relating to the adoption of a child. Under this bill, no deductions may be claimed for such expenses for taxable years that begin after December 31, 2003.

Under federal law, there is a nonrefundable adoption expenses tax credit, under which amounts of up to \$10,000 of qualified adoption expenses may, generally, be credited against the federal tax that is imposed. The Internal Revenue Code (IRC) defines qualified adoption expenses to mean, generally, reasonable and necessary adoption fees, court costs, attorney fees, and other costs which are directly related to the legal adoption of an eligible child by the taxpayer, and defines eligible child to mean an individual under age 18 or physically or mentally incapable of caring for himself.

Federal law provides that, if adoption expenses are paid or incurred during a taxable year before the taxable year in which the adoption is finalized, the credit for those expenses is allowed during the year following the year during which the expenses are paid or incurred, and, if the expenses are paid or incurred during or after the year in which the adoption becomes final, the credit for those expenses may be claimed for the year in which they are paid or incurred.

If the amount of the federal credit for which a taxpayer is eligible exceeds the amount of taxes owed, the excess amount of credit may be carried forward for up to five years. The \$10,000 limit is for each child adopted and is a cumulative limit. The amount of the credit that may be claimed is phased out to zero as the claimant's modified federal AGI income rises from \$150,001 to \$190,000. With regard to the adoption of a child who is not a citizen or resident of the United States at the time that the adoption proceedings commence, the credit may be claimed only upon the adoption becoming final.

This bill creates a nonrefundable individual income tax credit for adoption expenses incurred by an individual who is eligible for and claims the federal credit. The credit may be claimed for an amount of qualified adoption expenses, up to \$5,000, to the extent that the expenses exceed the amount that the claimant is eligible for and claims, under the federal credit. For claimants who are nonresidents or part-year residents of Wisconsin, the credit that may be claimed is prorated based on the ratio of the claimant's Wisconsin AGI to federal AGI.

If the credit amount that the claimant is eligible for exceeds the claimant's taxes due, the claimant may carry forward the unused credit for up to five years. Generally, under the bill, the provisions of the federal credit, including the definitions of qualified adoption expenses and eligible child, the maximum income phaseout provisions, the determination of the years in which the credit may be claimed for expenses paid or incurred, and the provisions relating to foreign adoptions apply to the credit created in the bill.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

1 SECTION 1. 71.05 (6) (b) 22. of the statutes is amended to read:

2 71.05 (6) (b) 22. For taxable years beginning after December 31, 1995, and
 3 before January 1, 2004, an amount up to \$5,000 that is expended during the period
 4 that consists of the year to which the claim relates and the prior 2 taxable years, by
 5 a full-year resident of this state who is an adoptive parent, for adoption fees, court
 6 costs or legal fees relating to the adoption of a child, for whom a final order of adoption
 7 has been entered under s. 48.91 (3) during the taxable year.

1 **SECTION 2.** 71.07 (6e) of the statutes is created to read:

2 71.07 (6e) **ADOPTION EXPENSES CREDIT.** (a) *Definitions.* In this subsection:

3 1. "Claimant" means an individual who is eligible for, and claims, the federal
4 credit.

5 2. "Federal credit" means the federal tax credit, for adoption expenses, under
6 section 23 of the Internal Revenue Code.

7 (b) *Filing claims.* Subject to the limitations provided in this subsection, a
8 claimant may claim as a credit against the tax imposed under s. 71.02, up to the
9 amount of those taxes, an amount of up to \$5,000 of qualified adoption expenses, to
10 the extent that those expenses exceed the amount of the credit for which a claimant
11 is eligible, and claims, under the federal credit in the year to which the claim relates.

12 (c) *Limitations.* 1. No credit may be allowed under this subsection unless it
13 is claimed within the time period under s. 71.75 (2).

14 2. For a claimant who is a nonresident or part-year resident of this state and
15 who is a single person or a married person filing a separate return, multiply the
16 credit for which the claimant is eligible under par. (b) by a fraction the numerator of
17 which is the individual's Wisconsin adjusted gross income and the denominator of
18 which is the individual's federal adjusted gross income. If a claimant is married and
19 files a joint return, and if the claimant or the claimant's spouse, or both, are
20 nonresidents or part-year residents of this state, multiply the credit for which the
21 claimant is eligible under par. (b) by a fraction the numerator of which is the couple's
22 joint Wisconsin adjusted gross income and the denominator of which is the couple's
23 joint federal adjusted gross income.

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

LRB-2998/3ⁱdn

MES.....
^
JLD

Senator Reynolds:

This bill is drafted according to your instructions in that it applies the rules and restrictions that apply under the federal credit to the credit created in this bill. If this bill becomes law and federal law changes, however, you may wish to revise created s. 71.07 (6e) if the future federal changes are not consistent with your intent.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.state.wi.us

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

LRB-2998/1dn
MES:jld:rs

September 18, 2003

Senator Reynolds:

This bill is drafted according to your instructions in that it applies the rules and restrictions that apply under the federal credit to the credit created in this bill. If this bill becomes law and federal law changes, however, you may wish to revise created s. 71.07 (6e) if the future federal changes are not consistent with your intent.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: marc.shovers@legis.state.wi.us

Basford, Sarah

From: Krieser, Steve
Sent: Thursday, October 16, 2003 11:01 AM
To: Basford, Sarah
Subject: Jacket of LRB 2998

Importance: High

Please jacket this legislation for the Senate. Thanks!

Steve Krieser
Office of State Senator Tom Reynolds
5th Senate District
Chief of Staff

Clerk, Committee on Labor, Small Business Development and Consumer Affairs

Phone: 608-266-2512 Fax: 608-267-0367

Toll-Free: 866-817-6061

Web: <http://www.senreynolds.com>



Krieser, Steve.vcf



State of Wisconsin

LEGISLATIVE REFERENCE BUREAU

1 EAST MAIN, SUITE 200
P. O. BOX 2037
MADISON, WI 53701-2037

LEGAL SECTION: (608) 266-3561
REFERENCE SECTION: (608) 266-0341
FAX: (608) 264-6948

STEPHEN R. MILLER
CHIEF

November 11, 2003

MEMORANDUM

To: Senator Reynolds

From: Marc E. Shovers, Sr. Legislative Attorney, (608) 266-0129

Subject: Technical Memorandum to **SB-292** (LRB 03-2998/1)

We received the attached technical memorandum relating to your bill. DOR's first point is correct: s.71.10 (4) (c) should refer to the "adoption expenses credit" and not the "child and dependent care expenses credit." The LRB will prepare a Chief Clerk's correction to correct this error. This copy is for your information and your file. If you wish to discuss this memorandum or the necessity of preparing an amendment, please contact me.

MEMORANDUM

October 24, 2003

TO: Marc Shovers
Legislative Reference Bureau

FROM: Dennis Collier
Department of Revenue

SUBJECT: Technical Memorandum on SB 292: Individual Income Tax Credit for Adoption Expenses

Section 71.10 (4)(ce) should refer to the "adoption expenses credit" rather than the "child and dependent care expenses credit" under s. 71.07 (6e).

The proposed legislation makes no provision for the funding of the costs involved in administering the activities required. If the author wishes to provide funding, appropriation language could be developed and costs allocated in the following manner:

	<u>Chapter 20</u>	<u>Amount</u>	<u>FTE</u>
one-time	s. 20.566 (1) (a)	\$18,700	

If you have any questions regarding this technical memorandum, please contact Karyn Kriz at 261-8984; for administrative costs contact Julie Feavel at 267-9892.

TODAY

LRB-2998/1
MES

CCC

to

2003 SB-292

#. Page 4, line 13: delete "child and dependent care" and substitute "adoption".

JLD



State of Wisconsin
2003-2004 LEGISLATURE

CORRECTIONS IN:

2003 SENATE BILL 292

Prepared by the Legislative Reference Bureau
(November 11, 2003)

1. Page 4, line 13: delete "child and dependent care" and substitute "adoption".