



**ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 1995 ASSEMBLY BILL 78**

December 6, 1995 - Offered by COMMITTEE ON WAYS AND MEANS.

1 **AN ACT** *to create* 71.05 (6) (b) 22. of the statutes; **relating to:** creating a tax
2 exemption for certain adoption expenses.

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

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

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

10

(END)