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## SENATE AMENDMENT 8, TO SENATE SUBSTITUTE AMENDMENT 1, TO 2003 SENATE BILL 197

June 24, 2003 - Offered by Senator ROBSON.

1. Page 1, line 8: after "purposes" insert ", creating an individual income tax deduction for certain wages received by a respite care worker,".

2. Page 7, line 2: after that line insert:

"Section 13m. 71.05 (6) (b) 34. of the statutes is created to read:

71.05 (6) (b) 34. Any amount of income received by an individual for companion sitting services if all of the following apply:

a. The individual is a sitter as that term is defined in 26 USC 3506.

b. The individual is hired and paid by an individual who is a foster care provider

At the locations indicated, amend the substitute amendment as follows:

**3.** Page 16, line 13: after that line insert:

whose income is exempt from taxation under 26 USC 131 (a).".

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"(2m) Income tax exemption; companion sitters. The treatment of section 71.05 (6) (b) 34. of the statutes first applies to taxable years beginning on January 1 of the year in which this subsection takes effect, except that if this subsection takes effect after July 31, this act first applies to taxable years beginning on January 1 of the year following the year in which this subsection takes effect."

6 (END)