

ways, and in machinery and equipment in connection with the construction, repair and maintenance of the public highways, shall be subject to the tax imposed by this chapter.

Approved July 7, 1943.

No. 73, A.]

[Published July 10, 1943.

CHAPTER 484.

AN ACT to amend 71.04 (1); and to create 71.04 (13) of the statutes, relating to deductions for medical and hospital bills for purpose of the income tax law.

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

SECTION 1. 71.04 (1) of the statutes is amended to read:

71.04 (1) Payments made within the year for wages or other compensation for services actually rendered in carrying on the profession, occupation or business from which the income is derived. But no deductions shall be made for any amount paid for services actually rendered in the carrying on of the profession, occupation or business from which the income is derived unless there be reported the name and address and amount paid each person to whom a sum of \$700 or more shall have been paid for services during the assessment year. *Except as provided in subsection (13) of this section*, no deduction shall be allowed under this section for any amounts expended for personal, living or family expenses.

SECTION 2. 71.04 (13) of the statutes is created to read:

71.04 (13) Payment for expenses for hospital, nursing, medical, surgical, dental, and other healing services and for drugs and medical supplies incurred by the taxpayer on account of sickness or of personal injury to himself or his dependents in excess of \$50 but not more than \$500.

SECTION 3. The provisions of this act shall be applicable to income of 1943 or corresponding fiscal year and to subsequent years.

Approved July 8, 1943.