

No. 17, S.]

[Published May 30, 1949.

CHAPTER 169.

AN ACT to amend 71.05 (10) of the statutes, relating to deductions for alimony payments from incomes of persons for income tax purposes.

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

71.05 (10) of the statutes is amended to read:

71.05 (10) Any and all sums not to exceed \$800 paid by any person * * * by way of alimony to a former spouse * * * under any order or decree of any court but any person claiming a deduction under this subsection shall not be allowed a personal exemption for his former spouse under section 71.09 (6) (d).

Approved May 26, 1949.
