280.

(c) There shall be subtracted from federal adjusted gross income:

(15) (i) 1. Expenses incurred of up to $1,000 for any one taxable year by employers in providing readers for blind employees of that employer; and

2. Expenses incurred of up to $1,000 for any one taxable year by blind employees in obtaining a reader for use in the employment of the blind employee.

(ii) In this paragraph, "blind" means permanent impairment of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends an angular distance no greater than 20 degrees on the better eye; [and]

(16) To the extent included, amounts received by individuals under Title II of the Social Security Act or Tier I benefits under the Railroad Retirement Act; AND

(17) NOT MORE THAN $1,000 FOR ALL EXPENSES ACTUALLY INCURRED AND NOT ITEMIZED IN DETERMINING FEDERAL TAXABLE INCOME BY ADOPTIVE PARENTS WHO ADOPT A CHILD WITH SPECIAL NEEDS, AS DEFINED IN § 222 OF THE INTERNAL REVENUE CODE, THROUGH:

(I) A PUBLIC CHILD WELFARE AGENCY; OR

(II) A LICENSED, NOT-FOR-PROFIT PRIVATE ADOPTION AGENCY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1985.

Approved May 28, 1985.

CHAPTER 559

(Senate Bill 688)

AN ACT concerning

Wine Exhibition Permit

FOR the purpose of creating a wine exhibition permit to be issued to certain nonprofit family wine clubs, wine associations or