



## 1997 SENATE BILL 472

February 25, 1998 - Introduced by Senators ROESSLER, HUELSMAN and DARLING, cosponsored by Representatives HARSDORF, OLSEN, URBAN, DOBYNS, HUBER, GRONEMUS, GOETSCH, OWENS, NOTESTEIN, MUSSER, ALBERS, BRANDEMUEHL, F. LASEE, BOCK, LADWIG, PLOUFF, SERATTI, AINSWORTH, POWERS, MEYER and MURAT. Referred to Committee on Economic Development, Housing and Government Operations.

1 **AN ACT to amend** 71.75 (8) of the statutes; **relating to:** the distribution of an  
2 income tax refund to formerly married persons.

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### *Analysis by the Legislative Reference Bureau*

Under current law, an individual income tax refund that is payable on the basis of a joint return must be issued jointly to the persons who filed the return. Under this bill, if the department of revenue (DOR) is sent a copy of a formerly married couple's divorce judgment and that judgment apportions any tax refund that may be due the former couple, DOR is required to send the refund check to the person to whom the tax refund is apportioned, or one check to each of the former spouses, according to the apportionment that is specified under the terms of the judgment.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

3 **SECTION 1.** 71.75 (8) of the statutes is amended to read:  
4 71.75 (8) A refund payable on the basis of a separate return shall be issued to  
5 the person who filed the return. A refund payable on the basis of a joint return shall  
6 be issued jointly to the persons who filed the return, except that if a judgment of

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1 divorce under ch. 767 apportions any refund that may be due the former couple to  
2 one of the former spouses, or between the spouses, and if one of the former spouses  
3 sends to the department that portion of the judgment of divorce that relates to the  
4 apportionment of a tax refund, the department shall issue the refund to the person  
5 to whom the refund is awarded under the terms of the divorce judgment or the  
6 department shall issue one check to each of the former spouses according to the  
7 apportionment terms of the judgment.

8 **SECTION 2. Initial applicability.**

9 (1) This act first applies to a judgment of divorce that is entered on the effective  
10 date of this subsection.

11 (END)