



## 1995 ASSEMBLY BILL 657

November 3, 1995 - Introduced by Representatives SPRINGER, MUSSER, GOETSCH, BOYLE, BALDUS, BRANDEMUEHL, FOTI, AINSWORTH, ZIEGELBAUER, BOCK, WILDER, KREUSER, GROTHMAN and HASENOHRL, cosponsored by Senators DECKER, BRESKE, MOEN and BUETTNER. Referred to Joint survey committee on Tax Exemptions.

1 **AN ACT to amend** 77.25 (8); and **to create** 77.25 (8m) of the statutes; **relating**  
2 **to:** exempting all transfers between spouses from the real estate transfer fee.

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### *Analysis by the Legislative Reference Bureau*

Under current law, transfers between spouses for nominal or no consideration are exempt from the real estate transfer fee. This bill exempts all intraspousal transfers from that fee.

This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the **state and local** 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.** 77.25 (8) of the statutes is amended to read:

4 77.25 (8) Between husband and wife, parent and child, stepparent and  
5 stepchild, parent and son-in-law or parent and daughter-in-law for nominal or no  
6 consideration.

7 **SECTION 2.** 77.25 (8m) of the statutes is created to read:

8 77.25 (8m) Between husband and wife.

9 **SECTION 3. Effective date.**

1 (1) This act takes effect on the first day of the 2nd month beginning after  
2 publication.

3 (END)