



2013 SENATE BILL 604

February 17, 2014 - Introduced by Senators MILLER, CARPENTER, ERPENBACH, VINEHOUT, RISSER, C. LARSON, LEHMAN, HARRIS, HANSEN, L. TAYLOR and LASSA, cosponsored by Representatives C. TAYLOR, HESSELBEIN, ZAMARRIPA, KAHL, SARGENT, POPE, MASON, BERCEAU, JOHNSON, HULSEY, MILROY, BEWLEY, HEBL, KESSLER, WACHS, BARNES, GENRICH and OHNSTAD. Referred to Committee on Workforce Development, Forestry, Mining, and Revenue.

1 **AN ACT to create** 71.03 (2m) of the statutes; **relating to:** authorizing certain
2 same-sex couples to file a joint individual income tax return.

Analysis by the Legislative Reference Bureau

Under current law, a married couple may file a joint individual income tax return. This bill authorizes two individuals of the same sex who are eligible to, and file, a joint federal income tax return, to file a joint return for Wisconsin income tax purposes on the same basis and subject to the same conditions as an opposite-sex married couple.

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

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

3 **SECTION 1.** 71.03 (2m) of the statutes is created to read:
4 71.03 (2m) SAME-SEX MARRIED COUPLES. The provisions of sub. (2), as they apply
5 to issues related to joint filing by a husband and wife, apply to 2 individuals of the
6 same sex who are eligible to, and file, a joint federal income tax return as a married

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1 couple, and such same-sex couples may file a joint return on the same basis and
2 subject to the same conditions as opposite-sex married spouses.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to taxable years beginning on January 1 of the year
5 in which this subsection takes effect, except that if this subsection takes effect after
6 July 31 this act first applies to taxable years beginning on January 1 of the year
7 following the year in which this subsection takes effect.

8 (END)