

Jt. Res. No. 49, S.]

[Deposited May 15, 1947.

No. 40, 1947.

JOINT RESOLUTION

Memorializing congress to remove discriminatory federal income tax burdens on citizens of noncommunity income states, including Wisconsin.

WHEREAS, The citizens of 10 "community income" states of the United States are accorded the privilege of reduction of federal income taxes by making returns based on a division of income between husband and wife and by the resulting application of lower brackets of graduated surtax, which privilege is not extended under present federal law to the citizens of the other 38 states, including the state of Wisconsin; and

WHEREAS, The failure to extend an equivalent privilege to citizens of such 38 noncommunity income states results in imposition upon them of more than their fair and just share of the federal income tax revenues and costs of the federal government, and such discrimination against them should be remedied; now, therefore, be it

Resolved by the Senate, the Assembly concurring, That this legislature respectfully memorializes the congress of the United States to speedily enact legislation which effectively removes such discrimination, by extending to married persons throughout the United States a uniform privilege of division of income between them for federal income tax purposes; be it further

Resolved, That duly attested copies of this resolution be immediately transmitted to each house of the congress of the United States and to each Wisconsin member thereof.