



## 1995 ASSEMBLY BILL 602

October 5, 1995 - Introduced by Representatives SKINDRUD, GARD, AINSWORTH, ALBERS, DUFF, GOETSCH, GROTHMAN, KREIBICH, LADWIG, F. LASEE, OLSEN, OWENS and SCHNEIDERS, cosponsored by Senator BUETTNER. Referred to Committee on Children and Families.

1     **AN ACT** *to renumber* 71.10 (6m); *to amend* 71.80 (3m) (b) 3.; and *to create* 71.10  
2           (6m) (b) of the statutes; **relating to:** the tax liability of formerly married  
3           persons.

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### *Analysis by the Legislative Reference Bureau*

Under current law, if a married couple is granted a divorce, the divorce judgment may apportion the couple's outstanding income tax liability between the parties or to one of the parties. The judgment may also apportion the outstanding tax liability of one of the parties to the other party as part of the settlement. If the obligated party fails to pay the outstanding liability specified in the divorce judgment, the department of revenue (DOR) may apply an income tax overpayment, credit or refund, that would otherwise be payable to the nonobligated party, to the former couple's tax liability.

Under this bill, DOR may not apply such an overpayment, credit or refund, that is otherwise due the nonobligated party, to an outstanding tax liability that is apportioned to the person's former spouse under the terms of a divorce judgment if that person includes a copy of the judgment with his or her income tax return.

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:*

4           **SECTION 1.** 71.10 (6m) of the statutes is renumbered 71.10 (6m) (a).

5           **SECTION 2.** 71.10 (6m) (b) of the statutes is created to read:

