

No. 510, S.]

[Published July 28, 1959.

**CHAPTER 222**

AN ACT to create 71.09 (2m) (g) of the statutes, relating to creating a combined optional state income tax return for husband and wife.

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

71.09 (2m) (g) of the statutes is created to read:

71.09 (2m) (g) The commissioner shall prepare a combined single form for reporting income with separate columns for each individual taxpayer when both husband and wife have elected to file on the optional tax basis and to determine their separate income taxes from the table under par. (d). Such form shall be appropriately titled using the word "combined" but not the word "joint". Nothing herein nor any signature on such form shall affect the separate liability of an individual for payment of his income tax nor shall in any way make a wife liable for her husband's debts. This provision shall not preclude the commissioner from preparing a form for the reporting of income by husbands and wives on a single form in instances where the optional tax method is not elected, nor shall it preclude him from incorporating combined husband and wife reporting on a single form which can be used by individuals regardless of the method of reporting which they may elect.

Approved July 23, 1959.