

1999 DRAFTING REQUEST

Bill

Received: **10/26/98**

Received By: **shoveme**

Wanted: **As time permits**

Identical to LRB:

For: **Administration-Budget 6-1805**

By/Representing: **Gates-Hendrix**

This file may be shown to any legislator: **NO**

Drafter: **shoveme**

May Contact: **Tom Reid, DOR**

Alt. Drafters:

Subject: **Tax - individual income**

Extra Copies:

Topic:

DOA:.....Gates-Hendrix - Distributing an income tax refund between formerly married persons

Instructions:

See Attached. Similar to 1997 SB 472 (-4732/1^o)

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	shoveme 11/9/98	gilfokm 11/9/98		_____			State
/P1			lpaasch 11/10/98	_____	lrb_docadmin 11/10/98		

FE Sent For:

<END>

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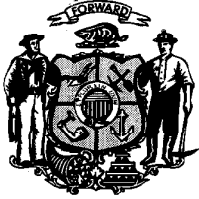
See Attached. Similar to 1997 SB 472 (-4732/1)

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1?	shoveme	1-4mg/9	11-9LP	11-9LP JS			
<i>1/P1 MES 11/8</i>							

FE Sent For:

<END>



STATE OF WISCONSIN
DEPARTMENT OF ADMINISTRATION
101 East Wilson Street, Madison, Wisconsin

TOMMY G. THOMPSON
GOVERNOR
MARK D. BUGHER
SECRETARY

Mailing Address:
Post Office Box 7864
Madison, WI 53707-7864



Date: October 29, 1998 **Priority:** High
To: Steve Miller
Legislative Reference Bureau
From: Sherrie Gates-Hendrix, SBO 6-1805
Subject: Draft for Governor's 1999-2001 Budget Bill -- Individual Income Tax

Please draft the following for inclusion in the Governor's 1999-2001 budget bill.

Draft language similar to 1997 SB 472 (LRB 4782/1) which relates to distributing an income tax refund between formerly married persons. Here is the language agreed to by Diane Hardt of DOR:

A refund payable on the basis of a joint return shall be issued jointly to the persons who filed the return, EXCEPT THAT IF A JUDGMENT OF DIVORCE UNDER CH. 767 APPORTIONS ANY REFUND THAT MAY BE DUE THE FORMERLY MARRIED PERSONS TO ONE OF THE FORMER SPOUSES, OR BETWEEN THE SPOUSES, AND IF THEY INCLUDE WITH THEIR INCOME TAX RETURN A COPY OF THAT PORTION OF THE JUDGMENT OF DIVORCE THAT RELATES TO THE APPORTIONMENT OF THEIR TAX REFUND, THE DEPARTMENT SHALL ISSUE THE REFUND TO THE PERSON TO WHOM THE REFUND IS AWARDED UNDER THE TERMS OF THE JUDGMENT OF DIVORCE OR THE DEPARTMENT SHALL ISSUE ONE CHECK TO EACH OF THE FORMER SPOUSES ACCORDING TO THE APPORTIONMENT TERMS OF THE JUDGMENT.

See s.71.10(6m) for something similar when there are amounts due.

Note that this language specifically requires the taxpayers to include a copy of their judgment of divorce that relates to the apportionment of their tax refund. This requirement was not included in SB 472.

Please feel free to talk to Tom Reid or Diane Hardt of DOR if you have questions.

DOR has agreed to perform this function without any additional resources (as reflected in the original fiscal note).

Thanks.



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0762/P1
MES... King

RMNR

DOA:.....Gates-Hendrix - Distributing an income tax refund between
formerly married persons *de*

FOR 1999-01 BUDGET - NOT READY FOR INTRODUCTION

SOON

do not gen

1 AN ACT ...; relating to: the distribution of an income tax refund to formerly
2 married persons.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

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

3

(END)

↓

1997 SENATE BILL 472

February 25, 1998 - Introduced by Senators ROESSLER, HUELSMAN and DARLING, cosponsored by Representatives HANSDORF, OLSEN, URBAN, DOBYNS, HUBER, GRONEMUS, GOETSCH, OWENS, NOTESTEIN, MUSSER, ALBERS, BRANDEMUEHL, F. LASEE, BOCK, LADWIG, PLOUFF, SERATTI, AINSWORTH, POWERS, MEYER and MURAT. Referred to Committee on Economic Development, Housing and Government Operations.

1 **AN ACT to amend 71.75 (8) of the statutes; relating to:** the distribution of an
2 income tax refund to formerly married persons.

Analysis by the Legislative Reference Bureau

Under current law, an individual income tax refund that is payable on the basis of a joint return must be issued jointly to the persons who filed the return. Under this bill, if the department of revenue (DOR) is sent a copy of a formerly married couple's divorce judgment and that judgment apportions any tax refund that may be due the former couple, DOR is required to send the refund check to the person to whom the tax refund is apportioned, or one check to each of the former spouses, according to the apportionment that is specified under the terms of the judgment.

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

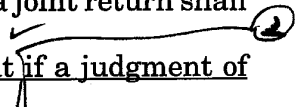
The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.75 (8) of the statutes is amended to read:

71.75 (8) A refund payable on the basis of a separate return shall be issued to the person who filed the return. A refund payable on the basis of a joint return shall be issued jointly to the persons who filed the return, except that if a judgment of

Proof w/ statute

3
4
5
6



SENATE BILL 472

formerly married persons

1 divorce under ch. 767 apportions any refund that may be due the ~~former spouse~~ to
 2 ~~one of the former spouses, or between the spouses, and if one of the former spouses~~
 3 ~~send to the department~~ that portion of the judgment of divorce that relates to the
 4 apportionment of ~~a~~ ^{their} tax refund, the department shall issue the refund to the person
 5 to whom the refund is awarded under the terms of the ~~divorce~~ ^{of divorce} judgment or the
 6 department shall issue one check to each of the former spouses according to the
 7 apportionment terms of the judgment.

8 **SECTION 8. ⁹³⁴³ Initial applicability ^{revenue}**

9 (1) ~~This section~~ first applies to a judgment of divorce that is entered on the effective
10 date of this subsection.

11 (END)

(CS) Income tax refunds; formerly married persons. The treatment of section 71.75(8) of the Statutes



State of Wisconsin
1999 - 2000 LEGISLATURE

LRB-0762/P1
MES:kmg:lp

DOA:.....Gates-Hendrix - Distributing an income tax refund between
formerly married persons

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

1 AN ACT ...; relating to: the distribution of an income tax refund to formerly
2 married persons.

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INCOME TAXATION

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

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3 SECTION 1. 71.75 (8) of the statutes is amended to read:

NOTE TO DRAFTING FILE for LRB-0762:

Per the drafter, this draft has been redrafted to a “/1” as no problems remain in the draft that require resolution before introduction of the budget bill. There are no changes between the “/PX” and the “/1.”

DOA:.....Gates-Hendrix - Distributing an income tax refund between
formerly married persons

FOR 1999-01 BUDGET — NOT READY FOR INTRODUCTION

1 **AN ACT** ...; **relating to:** the distribution of an income tax refund to formerly
2 married persons.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

Under current law, an individual income tax refund that is payable on the basis of a joint return must be issued jointly to the persons who filed the return. Under this bill, if the department of revenue (DOR) is sent a copy of a formerly married couple's divorce judgment and that judgment apportions any tax refund that may be due the former couple, DOR is required to send the refund check to the person to whom the tax refund is apportioned, or one check to each of the former spouses, according to the apportionment that is specified under the terms of the judgment.

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