

CHAPTER 385

AN ACT to create 71.15 (11) of the statutes, relating to permitting overpayment of income tax of one spouse to be credited to the income tax liability of the other spouse in case of married persons filing joint returns.

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

SECTION 1. 71.15 (11) of the statutes is created to read:

71.15 (11) In the case of married persons filing a joint return all or part of the amount of tax credits of one spouse in excess of the amount of tax computed on the return as payable by such spouse may be credited to the tax liability on such return of the other spouse. This subsection applies only to couples who are married at the close of their taxable year and at the time of filing their returns and have no action for divorce or for legal separation pending between them at the time of filing their returns.

SECTION 2. This bill is declared to be an emergency bill, recommended by the joint committee on finance, in accordance with the requirements of section 16.47 (2) of the statutes.

Approved October 9, 1963.

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