

105TH CONGRESS
1ST SESSION

H. R. 2467

To amend the Internal Revenue Code of 1986 to relieve a spouse or former spouse of liability for income tax for a taxable year if the divorce decree allocates such liability to the other spouse.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 11, 1997

Mr. STUPAK introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to relieve a spouse or former spouse of liability for income tax for a taxable year if the divorce decree allocates such liability to the other spouse.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. RELIEF OF INCOME TAX LIABILITY OF SPOUSE**

4 **UNDER A DIVORCE DECREE.**

5 (a) IN GENERAL.—Section 6013 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new subsection:

1 “(i) RELIEF OF LIABILITY UNDER DIVORCE DE-
2 CREE.—In the case of a joint return made under this sec-
3 tion for a taxable year, if after the end of such taxable
4 year a decree of divorce or separate maintenance or a writ-
5 ten instrument incident to such a decree allocates the li-
6 ability with respect to the tax under subtitle A to one
7 spouse or former spouse, the other spouse or former
8 spouse shall be relieved of liability for such tax (including
9 interest, penalties, and other amounts) for such taxable
10 year.”

11 (b) EFFECTIVE DATE.—The amendment made by
12 subsection (a) shall apply to taxable years beginning after
13 December 31, 1996.

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