

**House Bill 5333**  
**Sponsor: Rep. Bob Brown**  
**Committee: Tax Policy**

**Complete to 11-27-01**

**A SUMMARY OF HOUSE BILL 5333 AS INTRODUCED 10-23-01**

The bill would amend the Revenue Act to change provisions dealing with the filing of a nonobligated spouse allocation form. This is a form that is to be filed with the Department of Treasury when there is a claim for a refund by joint filers, and one of the spouses has an outstanding liability or obligation (such as taxes owed or child support in arrears) that allows the department to intercept the refund to satisfy the obligation. The department is required to notify the joint taxpayers of the interception of all or a portion of the refund and send a special form for a nonobligated spouse to use to claim his or her share of the refund. Under the act, a nonobligated spouse must file the form with the department not more than 30 days after receiving the notice.

House Bill 5333 would 1) permit the form to be filed either at the same time the joint return was filed or, as now, after receiving notice from the department; 2) allow the nonobligated spouse 60 days after receiving the notice to file the form; and 3) beginning January 1, 2003, require the department to allow the forms to be filed electronically.

MCL 205.30a

House Bill 5333 (11-27-01)

Analyst: C. Couch

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