

1 AN ACT relating to revenue.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 131.575 is amended to read as follows:

- 4 (1) Any individual income tax refund determined as a consequence of taxpayers filing
5 separate returns on a combined Kentucky individual income tax form may be
6 apportioned by the department~~[of Revenue]~~ between the spouses based on the ratio
7 of the adjusted gross incomes of each spouse to the total adjusted gross income. The
8 amount of the refund computed to be due the spouse who is not indebted to the
9 claimant agency shall be refunded by the department~~[of Revenue]~~ to such spouse.
10 In the event such refunded amount has been transmitted to the claimant agency, the
11 department~~[of Revenue]~~ shall recover such amount from the claimant agency as
12 provided in KRS 131.570(4).
- 13 (2) Any individual income tax refund determined as a consequence of taxpayers filing a
14 joint Kentucky individual income tax return shall be deemed as coupled together in
15 interest or liability and shall be subject to transfer to a claimant agency in its
16 entirety.