

SENATE BILL REPORT

SB 5175

AS OF JANUARY 27, 1993

Brief Description: Declaring that tax return information provided for the purpose of determining a parent's child support obligation is presumed to be accurate.

SPONSORS: Senator Moore

SENATE COMMITTEE ON LAW & JUSTICE

Staff: Tom Fender (786-7414)

Hearing Dates: January 29, 1993

BACKGROUND:

The most common post dissolution decree litigation is the modification of child support. Often, these matters involve extensive discovery regarding the obligors' income. This process may involve the loss of productive time for the obligor and attorneys' fees.

These occurrences are more frequent amongst those obligors who are self-employed, work within closely-held organizations, or who have income from multiple sources. It is also important to note that a completed tax return includes a declaration that the information contained within the tax return is complete and accurate.

SUMMARY:

In the case of child support calculations, a presumption is created that tax return information is accurate. An unsuccessful rebuttal of this presumption shall obligate the challenger for the payment of the obligor's attorney's fees in defending such challenge.

Appropriation: none

Revenue: none

Fiscal Note: none requested