



**DALE KOOYENGA**  
STATE SENATOR · 5<sup>TH</sup> DISTRICT

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April 12, 2021

TO: Members of the Senate Committee on Financial Institutions and Revenue  
FR: Senator Dale Kooyenga  
RE: Support for Senate Bill 9

Good afternoon committee members. Senate Bill 9 gives taxpayers flexibility for the purposes of filing state income taxes when a modification is made to the federal IRS filing date.

Under the bill, an individual may file his or her individual income tax return and pay the taxes on or before the due date for filing federal income tax returns, whatever that date may be in the future, without incurring interest and penalties.

In response to feedback I received, I have introduced Senate Substitute Amendment 1 that will make this provision statutory versus non-statutory as it was originally drafted. Additionally, the substitute amendment requires Wisconsin mirror the IRS by allowing individuals to pay their taxes on or before the extended due date without incurring any interest and penalties unless otherwise provided under federal law.

Under current law, the Secretary of the Department of Revenue has the ability to extend the deadline but is not required to do so. Last year, the Secretary did choose to align with federal law and extend the deadline. This legislation will provide certainty that the filing deadline for federal and state taxes will automatically align.

Thank you for your attention to this matter. I respectfully ask for your support of Senate Bill 9.