
Wisconsin Legislative Council

AMENDMENT MEMO



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2021 Assembly Bill 18

Assembly Substitute Amendment 2

2021 ASSEMBLY BILL 18

Current law generally requires an individual to file an individual income tax return and pay any income tax owed by April 15 of the year following the close of the taxable calendar year. This April 15 due date for state income tax coincides with the typical federal deadline for filing and paying income taxes. Current law also permits an individual to request an extension of the time to file a return in accordance with federal law (typically until October 15 of the same year). When such an extension is requested, interest is charged on the tax payable for the duration of the extension unless certain exceptions, typically military operations or federal emergencies, apply.

Assembly Bill 18 creates a nonstatutory provision which specifies that despite the current April 15 statutory due date, for taxable years beginning after December 31, 2020, an individual may file his or her tax return and pay the taxes on or before the date required for filing federal individual income tax returns, as provided by federal law or the federal Internal Revenue Service, without incurring interest or penalties for failure to meet the April 15 deadline.

ASSEMBLY SUBSTITUTE AMENDMENT 2

Assembly Substitute Amendment 2 eliminates the nonstatutory provision, and amends certain statutory provisions to remove references to the current April 15 dates in the individual income tax code, and instead, specify that an individual may file his or her return and pay the taxes owed by the date the taxpayer is required to file the corresponding federal income tax return, not including any extension. Thus, compared to the bill, the substitute amendment clarifies that interest on underpayment of taxes would remain applicable during a taxpayer-requested extension.

BILL HISTORY

Representative Macco introduced Assembly Bill 18 on January 29, 2021. On April 13, 2021, Representative Wittke introduced Assembly Substitute Amendment 2. On April 13, 2021, the Assembly adopted Assembly Substitute Amendment 2, and passed Assembly Bill 18, as amended, on voice votes.

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