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# Wisconsin Legislative Council

## AMENDMENT MEMO

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**Contact:** Dan Schmidt, Deputy Director

**2021 Senate Bill 9**

**Senate Substitute Amendment 1**

### 2021 SENATE BILL 9

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.

Senate Bill 9 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.

Senate Substitute Amendment 1 eliminates the nonstatutory provision, creating a statutory provision and clarifies that interest and penalties may be charged for failure to meet the filing deadline where provided for by federal law or the federal Internal Revenue Service. Thus, under the amendment, both the due date and the provision of interest of penalties would be determined by federal law.

### BILL HISTORY

Senator Kooyenga introduced Senate Bill 9 on January 21, 2021. Senators Kooyenga and Ringhand offered Senate Substitute Amendment 1 on April 12, 2021. On April 13, 2021, the Senate Committee on Financial Institutions and Revenue recommended adoption of both Senate Substitute Amendment 1 and passage of Senate Bill 9, as amended, by votes of Ayes, 5; Noes, 0.

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