



# ARIZONA HOUSE OF REPRESENTATIVES

Fifty-fifth Legislature  
First Regular Session

Senate: COM DP 9-0-1-0| 3rd Read 30-0-0-0

House: WM DPA 10-0-0-0

---

**SB 1297: ~~insurance; optometrists; contracts; covered services.~~**

**S/E: income tax filing extension**

**Sponsor: Representative Bolick, LD 20  
Caucus & COW**

## **Summary of the Strike-Everything Amendment to SB1297**

### **Overview**

Modifies the filing and payment deadline for individual, corporate and fiduciary returns, for taxable year 2020, from April 15, 2021 to May 17, 2021.

### **History**

Arizona's filing and payment deadline is generally on or before April 15 following the close of the calendar year. ([A.R.S. § 43-325](#) and [A.R.S. § 43-501](#))

The Treasury Department and the Internal Revenue Service announced, on March 17, 2021, that the federal income tax filing and payment due date for the 2020 tax year will be extended to May 17, 2021.

### **Provisions**

1. Extends the filing and payment date, for taxable year 2020, for individual, corporate and fiduciary taxpayers to May 17, 2021. (Sec. 1)
2. Provides that interest is due on any unpaid amounts after May 17, 2021 until the tax is paid in full. (Sec. 1)
3. Contains an emergency clause. (Sec. 2)

### **Amendments**

Committee on Ways and Means

1. Removes the corporate and fiduciary filings and payments from the May 17, 2021 deadline.
2. Allows the May 17, 2021 deadline to apply to contributions to:
  - a) Qualifying charitable organizations;
  - b) School tuition organizations;
  - c) Public schools for fees and contributions; and
  - d) Certified school tuition organizations.

<input type="checkbox"/> Prop 105 (45 votes)	<input type="checkbox"/> Prop 108 (40 votes)	<input type="checkbox"/> Emergency (40 votes)	<input type="checkbox"/> Fiscal Note
--	--	---	--------------------------------------