



State of Wisconsin
2021 - 2022 LEGISLATURE

LRB-0896/1
JK:cdc

2021 ASSEMBLY BILL 18

January 29, 2021 - Introduced by Representatives MACCO, CALLAHAN, DITTRICH, DRAKE, DUCHOW, GUNDRUM, HAYWOOD, HORLACHER, KATSMAN, KITCHENS, KNODL, KUGLITSCH, MOSES, MURSAU, OLDENBURG, RAMTHUN, SKOWRONSKI, SNYDER, STEFFEN, WITTKE, ZIMMERMAN and SUBECK, cosponsored by Senators KOOYENGA, BALLWEG, CARPENTER, COWLES, FELZKOWSKI, FEYEN, MARKLEIN, NASS, L. TAYLOR and WANGGAARD. Referred to Committee on Ways and Means.

AUTHORS SUBJECT TO CHANGE

1 **AN ACT relating to:** adopting federal law changes to extend the time for filing
2 individual income tax returns.

Analysis by the Legislative Reference Bureau

Under current law, generally, an individual must file his or her individual income taxes on or before April 15 of the year following the year for which the return relates, in order to avoid incurring interest and penalties. That date coincides with the due date for filing federal income tax returns and paying federal income taxes. In 2020, the federal government changed the due date for filing 2019 federal tax returns to July 15, 2020, because of the spread of COVID-19. 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.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1. Nonstatutory provisions.**

4 (1) FILING INDIVIDUAL INCOME TAX RETURNS. Notwithstanding s. 71.03 (6) and (8)
5 and subch. XIII of ch. 71, for taxable years beginning after December 31, 2020, an
6 individual who is subject to the tax imposed under s. 71.02 may file the individual's

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SECTION 1

1 tax return and pay the taxes on or before the date required for filing federal
2 individual income tax returns, as provided by federal law or the federal internal
3 revenue service, without incurring interest or penalties.

4 (END)