



**ASSEMBLY SUBSTITUTE AMENDMENT 2,
TO ASSEMBLY BILL 18**

April 13, 2021 - Offered by Representatives WITTKE and MACCO.

1 **AN ACT to amend** 71.03 (6) (a), 71.03 (8) (b) and 71.03 (8) (c) of the statutes;
2 **relating to:** adopting federal law changes to extend the time for filing
3 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 this 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.

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

4 **SECTION 1.** 71.03 (6) (a) of the statutes is amended to read:

1 71.03 (6) (a) Reports required under this section shall be made to the
2 department of revenue on or before ~~April 15~~ following the close of a year referred to
3 ~~in sub. (2) (a), or if such person's fiscal year is other than the calendar year then on~~
4 ~~or before the 15th day of the 4th month following the close of such fiscal year, or if~~
5 ~~the return is for less than a full taxable year on the date applicable for federal income~~
6 ~~taxes under the Internal Revenue Code, to the department of revenue~~ the date
7 required to file the corresponding federal income tax return, not including any
8 extension, to the internal revenue service, in the manner and form prescribed by the
9 department of revenue, whether notified to do so or not. Such persons shall be
10 subject to the same penalties for failure to report as those who receive notice. If the
11 taxpayer is unable to make his or her own return, the return shall be made by a duly
12 authorized agent or by the guardian or other person charged with the care of the
13 person or property of such taxpayer.

14 **SECTION 2.** 71.03 (8) (b) of the statutes is amended to read:

15 71.03 (8) (b) The final payment of taxes on incomes of persons other than
16 corporations who file on a calendar year basis shall be made on or before ~~April 15~~
17 ~~following the close of the calendar year~~ the deadline for filing returns under sub. (6)
18 (a), except for persons electing to have the department compute their tax under sub.
19 (4). ~~If the return of a person other than a corporation is made on the basis of a fiscal~~
20 ~~year, such final payment shall be made on or before the 15th day of the 4th month~~
21 ~~following the close of such fiscal year, except for persons electing to have the~~
22 ~~department compute their tax under sub. (4).~~

23 **SECTION 3.** 71.03 (8) (c) of the statutes is amended to read:

24 71.03 (8) (c) If the taxpayer elects under sub. (4) (a) to have the department
25 compute the tax on his or her income and the taxpayer files his or her return on or

1 before the date on which such return is required to be filed under sub. (6) (a), the
2 amount of taxes due thereon, as stated in the notice from the department under sub.
3 (4) (b), shall become delinquent if not paid on or before the due date stated in the
4 notice to the taxpayer. Such amounts of taxes due shall not be subject to any interest,
5 other than extension interest, prior to the date of delinquency. Taxes due on returns
6 filed after the date on which returns are required to be filed shall be deemed
7 delinquent as of the due date of the return.

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(END)