



**SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 9**

April 12, 2021 - Offered by Senators KOOYENGA and RINGHAND.

1 **AN ACT to amend** 71.03 (6) (a) and 71.03 (8) (b); and **to create** 71.03 (6) (c), 71.03
2 (7) (g) and 71.03 (8) (f) of the statutes; **relating to:** adopting federal law changes
3 to extend the time for filing 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, except as otherwise provided by federal law or the federal Internal Revenue Service.

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~~ Except as provided in par. (c), reports required under this
2 section shall be made 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, in the manner
7 and form prescribed by the department of revenue, whether notified to do so or not.
8 Such persons shall be subject to the same penalties for failure to report as those who
9 receive notice. If the taxpayer is unable to make his or her own return, the return
10 shall be made by a duly authorized agent or by the guardian or other person charged
11 with the care of the person or property of such taxpayer.

12 **SECTION 2.** 71.03 (6) (c) of the statutes is created to read:

13 71.03 (6) (c) For taxable years beginning after December 31, 2020, an
14 individual who is subject to the tax imposed under s. 71.02 may file the individual's
15 tax return and pay the taxes on or before the date required for filing federal
16 individual income tax returns, as provided by federal law or the federal internal
17 revenue service, without incurring interest or penalties, except as otherwise
18 provided by federal law or the federal internal revenue service.

19 **SECTION 3.** 71.03 (7) (g) of the statutes is created to read:

20 71.03 (7) (g) For taxable years beginning after December 31, 2020, an
21 individual who is subject to the tax imposed under s. 71.02 may file the individual's
22 tax return and pay the taxes on or before the date required for filing federal
23 individual income tax returns, as provided by federal law or the federal internal
24 revenue service, without incurring interest or penalties, except as otherwise
25 provided by federal law or the federal internal revenue service.

