



DALE KOOYENGA
STATE SENATOR · 5TH DISTRICT

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March 2, 2021

TO: Members of the Assembly Committee on Ways and Means
FR: Senator Dale Kooyenga
RE: Support for Assembly Bill 18

Chairman Macco and committee members, thank you for hearing Assembly Bill 18, legislation that would give taxpayers flexibility for the purposes of filing state income taxes when a modification is made to the federal IRS filing date.

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.

Last year, the pandemic left many of our fellow citizens struggling financially. To help alleviate the strain that many Americans were experiencing through no fault of their own, the Federal government chose to extend the deadline to file income taxes until July 15, rather than the April 15 filing deadline.

Under current law, the Secretary of the Department of Revenue has the ability to extend the deadline but is not required to do so. Last year, the Secretary did choose to align with federal law and extend the deadline. This legislation will provide certainty that the filing deadline for federal and state taxes will automatically align.

Thank you for your attention to this matter. I respectfully ask for your support of Assembly Bill 18.