

# Department of Finance and Administration

## Legislative Impact Statement

**Bill: SB593**

**Bill Subtitle: TO TEMPORARILY EXTEND THE INCOME TAX FILING DEADLINE; AND TO DECLARE AN EMERGENCY.**

---

### **Basic Change :**

**Sponsors: Sen. Hickey and Rep. Jett**

SB593 amends § 26-51-806 to temporarily extend the deadline for filing state income tax returns to May 17, 2021, for most calendar year taxpayers. The bill does not change the due date for fiscal year taxpayers or Subchapter C corporations. SB593 would expire on May 18, 2021.

SB593 contains an emergency clause and will become effective on the date of its approval by the Governor; the expiration of the time during which the Governor may veto the bill; or, if vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.

### **Revenue Impact :**

None.

### **Taxpayer Impact :**

For return types identified in the bill, a taxpayer would be able to file his or her income tax return using the same May 17 deadline as the Internal Revenue Service has announced for the current filing year.

### **Resources Required :**

Computer system updates will be required.

### **Time Required :**

Adequate time is provided for implementation.

### **Procedural Changes :**

Employees and the tax community will need to be informed.

### **Other Comments :**

None.

### **Legal Analysis :**

None.