

COMMITTEE ON WAYS & MEANS
HOUSE OF REPRESENTATIVES AMENDMENTS TO S.B. 1297
(Reference to Senate engrossed bill)

1 Strike everything after the enacting clause and insert:

2 "Section 1. Taxable year 2020; income tax return filing
3 deadline; times taxes are payable; interest;
4 contributions for certain credits

5 Notwithstanding any other law, for taxable year 2020 all of the
6 following apply:

7 1. For individual returns due on or before April 15, 2021, the due
8 date is automatically extended to on or before May 17, 2021.

9 2. For individual taxpayers, the tax imposed under title 43, Arizona
10 Revised Statutes, that is due on or before April 15, 2021 shall be paid on
11 or before May 17, 2021.

12 3. If the tax, whether determined by the department of revenue or
13 the individual taxpayer, or any portion of the tax is not paid on or before
14 the date prescribed for payment by paragraph 2 of this section, the
15 department of revenue shall collect as part of the tax interest on the
16 unpaid amount at the rate determined pursuant to section 42-1123, Arizona
17 Revised Statutes, beginning the date prescribed for payment by paragraph 2
18 of this section until the tax is paid.

1 4. A contribution for which a credit is claimed under section
2 43-1088, 43-1089, 43-1089.01 or 43-1089.03, Arizona Revised Statutes, and
3 that is made on or before May 17, 2021 may be applied to either the 2020
4 taxable year or the 2021 taxable year and is considered to have been made
5 on the last day of that taxable year.

6 Sec. 2. Emergency

7 This act is an emergency measure that is necessary to preserve the
8 public peace, health or safety and is operative immediately as provided by
9 law."

10 Amend title to conform

And, as so amended, it do pass

SHAWNNA LM BOLICK
CHAIRMAN

1297WAYS MEANS
03/24/2021
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