

House Engrossed Senate Bill

~~insurance; optometrists; contracts; covered services.~~  
(now: income tax filing extension; 2020)

State of Arizona  
Senate  
Fifty-fifth Legislature  
First Regular Session  
2021

# SENATE BILL 1297

AN ACT

ESTABLISHING THE DEADLINE FOR FILING RETURNS FOR TAXABLE YEAR 2020.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

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,  
10 Arizona Revised Statutes, that is due on or before April 15, 2021 shall be  
11 paid on 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  
14 before 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.

19 4. A contribution for which a credit is claimed under section  
20 43-1088, 43-1089, 43-1089.01 or 43-1089.03, Arizona Revised Statutes, and  
21 that is made on or before May 17, 2021 may be applied to either the 2020  
22 taxable year or the 2021 taxable year and is considered to have been made  
23 on the last day of that taxable year.

24 Sec. 2. Emergency

25 This act is an emergency measure that is necessary to preserve the  
26 public peace, health or safety and is operative immediately as provided by  
27 law.