"THE BELOW CONSTITUTED SUMMARY IS PREPARED BY THE STAFF OF THE SOUTH CAROLINA HOUSE OF REPRESENTATIVES AND IS NOT THE EXPRESSION OF THE LEGISLATION'S SPONSOR(S) OR THE HOUSE OF REPRESENTATIVES. IT IS STRICTLY FOR THE INTERNAL USE AND BENEFIT OF MEMBERS OF THE HOUSE OF REPRESENTATIVES AND IS NOT TO BE CONSTRUED BY A COURT OF LAW AS AN EXPRESSION OF LEGISLATIVE INTENT".

# REPORT OF THE SALES AND INCOME TAX SUBCOMMITTEE

# SENATE BILL 689

S. 689 -- Senators Leatherman, Massey, Malloy, Alexander, Peeler, Setzler, Williams, Scott and Fanning: A JOINT RESOLUTION TO EXTEND THE INCOME TAX FILING DUE DATE FOR INDIVIDUALS UNTIL THE SAME DATE AS FEDERAL RETURNS AND PAYMENTS FOR INDIVIDUALS ARE DUE.

Received by Ways and Means:

April 6, 2021

Summary of Bill:

This joint resolution provides that for purposes of the South Carolina individual income tax, for tax year 2020, the due date for returns and payments is extended until the same date as federal returns and payments for individuals are due, as extended by the Internal Revenue Service.

Estimated Revenue Impact:

None

Subcommittee Recommendation:

Favorable subcommittee report on 4/28/21

Other Notes/Comments:

Senate passed by a vote of 42-0.

## **South Carolina General Assembly**

124th Session, 2021-2022

#### S. 689

#### **STATUS INFORMATION**

Joint Resolution

Sponsors: Senators Leatherman, Massey, Malloy, Alexander, Peeler, Setzler, Williams, Scott and Fanning

Document Path: 1:\council\bills\nbd\11213dg21.docx

Companion/Similar bill(s): 4106

Introduced in the Senate on March 23, 2021 Introduced in the House on April 6, 2021 Currently residing in the House Committee on **Ways and Means** 

Summary: Income tax return due date extension

#### HISTORY OF LEGISLATIVE ACTIONS

Date	Body	Action Descri	iption	with	journal	page nu	mbe	r			
3/23/2021	Senate	Introduced,	read	first	time,	placed	on	calendar	without	reference	(Senate
		<u>Journal-pag</u>	<u>ge 6</u> )								
3/24/2021	Senate	Read second 1	time (	<u>Senat</u>	e Journ	al-page 2	<u>25</u> )				
3/24/2021	Senate	Roll call Ayes	s-42 N	Vays-	0 ( <u>Sena</u>	ite Journ	al-pa	ige 25)			
3/25/2021	Senate	Read third tin	ne and	sent	to Hou	se ( <u>Sena</u>	te Ĵo	urnal-page	<u>8</u> )		
4/6/2021	House	Introduced an	nd read	l first	time (F	Iouse Jo	urna	l-page 131	)		
4/6/2021	House	Referred to C	ommi	ttee o	n Way	s and M	eans	(House Jo	urnal-pag	(e 131)	

View the latest <u>legislative information</u> at the website

## **VERSIONS OF THIS BILL**

3/23/2021 3/23/2021-A

1	INTRODUCED
2	March 23, 2021
3	
4	S. 689
5	
6	Introduced by Senators Leatherman, Massey, Malloy, Alexander,
7	Peeler, Setzler, Williams, Scott and Fanning
8	_
9	S. Printed 3/23/21S.
0	Read the first time March 23, 2021.
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	A TOINT DECOLUTION
9	A JOINT RESOLUTION
10	TO THE WILL WILLIAM THE TAX BY TH
11	TO EXTEND THE INCOME TAX FILING DUE DATE FOR
12	INDIVIDUALS UNTIL THE SAME DATE AS FEDERAL
13	RETURNS AND PAYMENTS FOR INDIVIDUALS ARE DUE,
14	
15	Be it enacted by the General Assembly of the State of South
16	Carolina:
17	
18	SECTION 1. Notwithstanding any other provision of law, for
19	purposes of the South Carolina individual income tax, for tax year
20	2020, the due date for returns and payments is extended until the
21	same date as federal returns and payments for individuals are due,
22	as extended by the Internal Revenue Service. Also, the due dates
23	for any other associated returns or filings are extended in accordance
24	with policy set by the Internal Revenue Service.
25	OFFICENCES V. A. FELL J. J. C. L. J. J. J. A. A. J. J. J. A. A. J.
26	SECTION 2. This joint resolution takes effect upon approval by
27	the Governor.
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