COMMITTEE REPORT

May 4, 2021

**S. 689**

Introduced by Senators Leatherman, Massey, Malloy, Alexander, Peeler, Setzler, Williams, Scott and Fanning

S. Printed 5/4/21--H.

Read the first time April 6, 2021.

**THE COMMITTEE ON WAYS AND MEANS**

To whom was referred a Joint Resolution (S. 689) to extend the income tax filing due date for individuals until the same date as federal returns and payments, etc., respectfully

**REPORT:**

That they have duly and carefully considered the same and recommend that the same do pass:

G. MURRELL SMITH, JR. for Committee.

**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.

Be it enacted by the General Assembly of the State of South Carolina:

SECTION 1. Notwithstanding any other provision of law, 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. Also, the due dates for any other associated returns or filings are extended in accordance with policy set by the Internal Revenue Service.

SECTION 2. This joint resolution takes effect upon approval by the Governor.

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