

STATEMENT OF PURPOSE

RS28868 / H0347

The U.S. Department of Treasury and the Internal Revenue Service announced that the federal income tax filing due date for individuals for the 2020 tax year is extended from April 15 to May 17, 2021. This legislation moves the Idaho state tax filing due date for the 2020 tax year to May 17, 2021 to align with the Federal income tax filing due date change.

FISCAL NOTE

From this change in statute there is no fiscal impact to the General Fund, any dedicated fund, federal grants, or impacts to local funds because no expenditure from these accounts is required.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).