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MEMORANDUM

To: Madam Chairperson and Members of the Committee on Assessment and Taxation
From: Office of Revisor of Statutes
Date: March 16, 2021
Subject: House Bill No. 2106

Summary

House Bill No. 2106 extends the deadline for corporations to file Kansas income tax returns.

The bill would amend K.S.A. 79-3221 to extend the April 15 deadline for taxpayers to file corporate tax returns to one month after the due date for filing the federal return, including any extensions granted by the IRS. No penalty authorized by K.S.A. 79-3228, and amendments thereto, shall be imposed if the return is filed within one month after receiving an extension to file a return with the IRS, and the taxpayer shall not be required to file an extension request with the director. The new provisions of subsection (c)(2) would apply for tax year 2020 and thereafter.

The bill would take effect from and after its publication in the statute book.

The bill passed the House on March 4, 2021, on a vote of 123-0.