



State of Wisconsin  
2019 - 2020 LEGISLATURE

LRB-5830/1  
JK:amn

## 2019 BILL

1 **AN ACT relating to:** filing individual tax returns for the 2019 taxable year.

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*Analysis by the Legislative Reference Bureau*

This bill allows an individual to file his or her tax return and pay individual income taxes for the 2019 taxable year no later than July 15, 2020, without incurring interest or penalties. Current law requires an individual to file a tax return and pay his or her taxes no later than April 15 following the taxable year. Returns filed and payments made after that date are subject to interest and penalties.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

2 **SECTION 1. Nonstatutory provisions.**

3 (1) FILING INDIVIDUAL INCOME TAX RETURNS. Notwithstanding s. 71.03 (6) and (8)  
4 and subch. XIII of ch. 71, for taxable years beginning after December 31, 2018, and  
5 before January 1, 2020, an individual who is subject to the tax imposed under s. 71.02

