

1 AN ACT relating to revenue.

2 WHEREAS, the federal income tax return filing deadline is on April 15th each
3 year; and

4 WHEREAS, the Internal Revenue Service extended the filing deadline for the 2019
5 income tax returns to July 15, 2020, because of the COVID-19 pandemic and its effects
6 on individuals, businesses, and government; and

7 WHEREAS, the filing deadline for the 2020 income tax returns is currently set for
8 April 15, 2021; and

9 WHEREAS, there are various petitions from businesses and governmental reports
10 explaining the need to extend the 2020 income tax return filing deadline; and

11 WHEREAS, the filing of the Kentucky income tax return is dependent on amounts
12 filed for federal income tax purposes; and

13 WHEREAS, the General Assembly recognizes that the Executive Branch is without
14 legal authority to create statutory law, modify statutory law, or otherwise create policy on
15 behalf of the citizens of the Commonwealth;

16 NOW, THEREFORE,

17 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

18 ➔Section 1. The General Assembly offers the following supportive statutory
19 measure:

20 The Department of Revenue shall adhere to a declaration in return filing and tax
21 payment requirements for the 2020 federal income tax return provided by the U.S.
22 Treasury Department or the Internal Revenue Service and provide the same return filing
23 and tax payment timeline to taxpayers for comparable return filing and tax payment
24 requirements under Kentucky law, including an extension of time to file a return or report
25 and an extension of time to pay any tax due with that return or report, without the
26 imposition of penalty under KRS 131.180, 141.044, 141.305, or 141.990 on that extended
27 payment, and without the imposition of interest under KRS 131.183 or 141.985.