**South Carolina General Assembly**

124th Session, 2021-2022

**A98, R78, S689**

**STATUS INFORMATION**

Joint Resolution

Sponsors: Senators Leatherman, Massey, Malloy, Alexander, Peeler, Setzler, Williams, Scott, Fanning and Campsen

Document Path: l:\council\bills\nbd\11213dg21.docx

Companion/Similar bill(s): 4106

Introduced in the Senate on March 23, 2021

Introduced in the House on April 6, 2021

Passed by the General Assembly on May 6, 2021

Governor's Action: May 17, 2021, Signed

Summary: Income tax return due date extension

**HISTORY OF LEGISLATIVE ACTIONS**

 Date Body Action Description with journal page number

 3/23/2021 Senate Introduced, read first time, placed on calendar without reference ([Senate Journal‑page 6](file:///h%3A%5Csj%5C20210323.docx))

 3/24/2021 Senate Read second time ([Senate Journal‑page 25](file:///h%3A%5Csj%5C20210324.docx))

 3/24/2021 Senate Roll call Ayes‑42 Nays‑0 ([Senate Journal‑page 25](file:///h%3A%5Csj%5C20210324.docx))

 3/25/2021 Senate Read third time and sent to House ([Senate Journal‑page 8](file:///h%3A%5Csj%5C20210325.docx))

 4/6/2021 House Introduced and read first time ([House Journal‑page 131](file:///h%3A%5Chj%5C20210406.docx))

 4/6/2021 House Referred to Committee on **Ways and Means** ([House Journal‑page 131](file:///h%3A%5Chj%5C20210406.docx))

 5/4/2021 House Committee report: Favorable **Ways and Means** ([House Journal‑page 78](file:///h%3A%5Chj%5C20210504.docx))

 5/5/2021 House Read second time ([House Journal‑page 26](file:///h%3A%5Chj%5C20210505.docx))

 5/5/2021 House Roll call Yeas‑115 Nays‑0 ([House Journal‑page 26](file:///h%3A%5Chj%5C20210505.docx))

 5/5/2021 Scrivener's error corrected

 5/6/2021 House Read third time and enrolled ([House Journal‑page 16](file:///h%3A%5Chj%5C20210506.docx))

 5/13/2021 Ratified R 78

 5/17/2021 Signed By Governor

 6/1/2021 Effective date 05/17/21

 7/2/2021 Act No.  98

View the latest [legislative information](http://www.scstatehouse.gov/billsearch.php?billnumbers=689&session=124&summary=B) at the website

**VERSIONS OF THIS BILL**

[3/23/2021](file:///p%3A%5Cpprever%5C2021-22%5C689_20210323.docx)

[3/23/2021-A](file:///p%3A%5Cpprever%5C2021-22%5C689_20210323A.docx)

[5/4/2021](file:///p%3A%5Cpprever%5C2021-22%5C689_20210504.docx)

[5/5/2021](file:///p%3A%5Cpprever%5C2021-22%5C689_20210505.docx)

(A98, R78, S689)

**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:

**Income tax filing extension**

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.

**Time effective**

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

Ratified the 13th day of May, 2021.

Approved the 17th day of May, 2021.

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