

1 **INCOME TAX FILING AMENDMENTS**

2 2007 GENERAL SESSION

3 STATE OF UTAH

4 **Chief Sponsor: Wayne L. Niederhauser**

5 House Sponsor: John Dougall

---

---

7 **LONG TITLE**

8 **General Description:**

9 This bill amends the Individual Income Tax Act to address return filing requirements.

10 **Highlighted Provisions:**

11 This bill:

12 ▶ provides that for certain returns required to be filed with the state, if the Internal  
13 Revenue Service provides a due date for a corresponding federal return that is  
14 different from the state due date, the return shall be filed on or before the due date  
15 provided by the Internal Revenue Service for filing the return; and

16 ▶ makes technical changes.

17 **Monies Appropriated in this Bill:**

18 None

19 **Other Special Clauses:**

20 This bill provides an immediate effective date.

21 **Utah Code Sections Affected:**

22 AMENDS:

23 **59-10-514**, as last amended by Chapter 267, Laws of Utah 2005

24 **59-10-518**, as renumbered and amended by Chapter 2, Laws of Utah 1987

---

---

26 *Be it enacted by the Legislature of the state of Utah:*

27 Section 1. Section **59-10-514** is amended to read:

28 **59-10-514. Return filing requirements -- Rulemaking authority.**

29 (1) [~~Except as provided in~~] Subject to Subsection (3)[~~, a tax~~];

30 (a) an individual income tax return [required by this chapter] filed for a tax imposed in  
31 accordance with Part 1, Determination and Reporting of Tax Liability and Information, shall be  
32 filed with the commission:

33 ~~[(a)]~~ (i) except as provided in Subsection (1)[(b)] (a)(ii), on or before the 15th day of  
34 the fourth month following the last day of the taxpayer's taxable year; or

35 ~~[(b)]~~ (ii) [notwithstanding Subsection (1)(a),] on or before the day on which [the] a  
36 federal individual income tax return is due under the Internal Revenue Code if[: (i) the return  
37 is an electronically filed individual income tax return; and (ii)] the Internal Revenue Code  
38 provides a due date for filing [the electronically filed individual income tax] that federal  
39 individual income tax return that is different from the due date described in Subsection  
40 (1)(a)(i);

41 (b) a fiduciary income tax return filed for a tax imposed in accordance with Part 2,  
42 Trusts and Estates, shall be filed with the commission:

43 (i) except as provided in Subsection (1)(b)(ii), on or before the 15th day of the fourth  
44 month following the last day of the taxpayer's taxable year; or

45 (ii) on or before the day on which a federal tax return for estates and trusts is due under  
46 the Internal Revenue Code if the Internal Revenue Code provides a due date for filing that  
47 federal tax return for estates and trusts that is different from the due date described in  
48 Subsection (1)(b)(i); or

49 (c) a return filed in accordance with Section 59-10-507, shall be filed with the  
50 commission:

51 (i) except as provided in Subsection (1)(c)(ii), in accordance with Section 59-10-507;  
52 or

53 (ii) on or before the day on which a federal return of partnership income is due under  
54 the Internal Revenue Code if the Internal Revenue Code provides a due date for filing that  
55 federal return of partnership income that is different from the due date described in Subsection  
56 (1)(c)(i).

57 (2) A person required to make and file a return under this chapter shall, without

58 assessment, notice, or demand, pay any tax due:

59 (a) to the commission; and

60 (b) before the due date for filing the return determined without regard to any extension  
61 of time for filing the return.

62 (3) [~~Notwithstanding Subsection (1), in~~] In accordance with Title 63, Chapter 46a,  
63 Utah Administrative Rulemaking Act, the commission may make rules prescribing[, for  
64 taxable years beginning on or after January 1, 2005,] what constitutes filing a return with the  
65 commission.

66 Section 2. Section **59-10-518** is amended to read:

67 **59-10-518. Time for performance of acts when last day falls on Saturday,**  
68 **Sunday, or legal holiday.**

69 (1) As used in this section, "legal holiday" means a legal holiday in this state.

70 [~~When~~] (2) Subject to Section 59-10-514, if the last day prescribed under authority of  
71 this chapter for performing any act falls on Saturday, Sunday, or a legal holiday, the  
72 performance of [~~such~~] the act shall be considered to be timely if it is performed on the next  
73 succeeding day which is not a Saturday, Sunday, or a legal holiday.

74 (3) For purposes of this section, the last day for the performance of any act shall be  
75 determined by including any authorized extension of time. [~~"Legal holiday" means a legal~~  
76 ~~holiday in the state of Utah.~~]

77 Section 3. **Effective date.**

78 If approved by two-thirds of all the members elected to each house, this bill takes effect  
79 upon approval by the governor, or the day following the constitutional time limit of Utah  
80 Constitution Article VII, Section 8, without the governor's signature, or in the case of a veto,  
81 the date of veto override.