HB 963 -- INCOME TAX

SPONSOR: Quade

This bill prevents interest or penalties for delayed payments on outstanding income tax liabilities for the 2018 tax year, as long as a taxpayer timely files their return.

Also, this bill will only apply to taxpayers who establish a payment plan with the Department of Revenue and participate in the plan in good faith.

The provisions of this bill will sunset on December 31, 2019.

The bill includes an emergency clause.