

HCS HB 1094 -- INCOME TAX (Dohrman)

COMMITTEE OF ORIGIN: Special Committee on Government Oversight

This bill prevents penalties for delayed payments on outstanding income tax liabilities for the 2018 tax year, as long as a taxpayer timely files their return. There may be interest assessed on outstanding income tax liabilities, provided that no interest will be assessed before May 15, 2019 and any interest already paid will be refunded.

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.

This bill is similar to HB 963 (2019).