

By: Representative Smith

To: Ways and Means

HOUSE BILL NO. 461

1 AN ACT TO AMEND SECTION 27-7-41, MISSISSIPPI CODE OF 1972, TO
2 REVISE THE DATE FOR FILING INCOME TAX RETURNS OF INDIVIDUALS,
3 ESTATES, TRUSTS, PARTNERSHIPS AND CORPORATIONS; TO PROVIDE THAT
4 THE DATE FOR FILING SUCH RETURNS SHALL BE THE SAME AS THAT
5 PROVIDED FOR FILING A CORRESPONDING FEDERAL RETURN; AND FOR
6 RELATED PURPOSES.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

8 **SECTION 1.** Section 27-7-41, Mississippi Code of 1972, is
9 amended as follows:

10 27-7-41. Except as otherwise provided in this section,
11 returns of individuals, estates, trusts and partnerships shall be
12 filed on or before the 15th day of the fourth month following the
13 close of the fiscal year; or if the return is filed on the basis
14 of a calendar year, it shall be filed on or before April 15 of
15 each year. Except as otherwise provided in this section, returns
16 of corporations shall be filed on or before the 15th day of the
17 third month following the close of the fiscal year; or if the
18 return is filed on the basis of a calendar year, it shall be filed
19 on or before March 15 of each year. For tax years beginning after
20 December 31, 2015, the date for filing a return under this section



21 shall be the same as the date provided for filing the
22 corresponding federal return.

23 If the date for filing any report, claim, tax return,
24 statement, remittance, or other document falls upon a Saturday,
25 Sunday or legal holiday, the filing shall be considered timely if
26 performed on the next business day.

27 All returns shall be made to the commissioner.

28 **SECTION 2.** This act shall take effect and be in force from
29 and after January 1, 2016.

