

## IDAHO STATE TAX COMMISSION

### RESOLUTION 21-01

WHEREAS, President Donald J. Trump declared a nationwide state of emergency on March 13, 2020, due to the occurrence and imminent threat to public health and safety arising from the effects of the 2019 novel coronavirus (COVID-19); and

WHEREAS, Idaho Governor Brad Little issued a proclamation on March 13, 2020, declaring a state of emergency in the State of Idaho due to the occurrence and imminent threat to public health and safety arising from the effects of COVID-19—most recently extended on February 26, 2021; and

WHEREAS, these proclamations remain in effect today; and

WHEREAS, Idaho Code sections 63-3032 and 63-3034 set April 15, 2021, as the deadline for Idaho taxpayers to file and pay their income taxes; and

WHEREAS, Idaho Code section 63-706 sets April 15, 2021, as the deadline to apply for the Property Tax Reduction, Property Tax Deferral, and 100% Service-connected Disabled Veteran Benefit programs; and

WHEREAS, the United States Treasury Department and the Internal Revenue Service (IRS) have extended the federal income tax filing date without penalties and interest for all 2020 individual income taxes due from April 15, 2021, to May 17, 2021 (with the exception of estimated payments that continue to be due April 15, 2021); and

WHEREAS, pursuant to Idaho Code section 63-114 the Idaho State Tax Commission “may grant an extension of time for any filing, or any payment, which is required under any tax law administered or enforced by the state tax commission, to those persons whose ability to timely comply with their filing or payment requirement was adversely affected by a disaster declared by the President of the United States or by the governor of a state or territory of the United States;” and

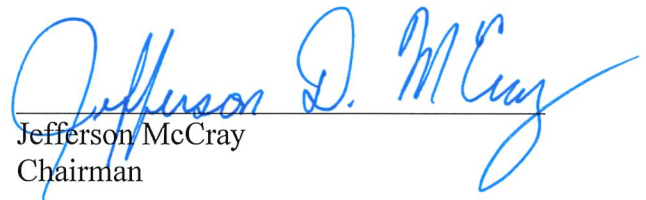
WHEREAS, all Idaho taxpayers are affected by the COVID-19 disaster emergency declarations referenced above, such that no additional procedure or application process is necessary beyond the filing of a return by the extension date provided below.


NOW THEREFORE, the State Tax Commission, by the majority vote taken at its Open Meeting of March 25, 2021, directs that the 2021 Idaho Income Tax Filing Deadlines be hereby extended as follows:


1. For all Idaho taxpayers subject to tax under Idaho Code section 63-3024, the state income tax filing deadline set in Idaho Code section 63-3032 is hereby extended for thirty-two (32) days so that the tax filing deadline is May 17, 2021.

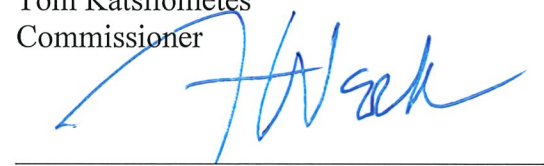
2. For all Idaho taxpayers subject to tax under Idaho Code section 63-3024, the state income tax payment deadline set in Idaho Code section 63-3034 is extended for thirty-two (32) days, without penalties and interest, regardless of the amount owed, so that the tax payment deadline is May 17, 2021.
3. The deadline to apply for the Property Tax Reduction, Property Tax Deferral, and 100% Service-connected Disabled Veteran Benefit programs set in Idaho Code section 63-706 is hereby extended for thirty-two (32) days so that the deadline to apply is May 17, 2021.

DATED this 25th day of March, 2021.


  
Jefferson McCray  
Chairman

  
Janet Moyle  
Commissioner

  
Tom Katsilometes  
Commissioner

  
Elliot Werk  
Commissioner

ATTEST:

  
Maria Young  
Secretary