

HOUSE BILL NO. 461

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

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

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

27-7-41. Except as otherwise provided in this section, returns of individuals, estates, trusts and partnerships shall be filed on or before the 15th day of the fourth month following the close of the fiscal year; or if the return is filed on the basis of a calendar year, it shall be filed on or before April 15 of each year. Except as otherwise provided in this section, returns of corporations shall be filed on or before the 15th day of the third month following the close of the fiscal year; or if the return is filed on the basis of a calendar year, it shall be filed on or before March 15 of each year. For tax years beginning after

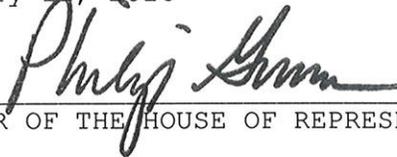
December 31, 2015, the date for filing a return under this section shall be the same as the date provided for filing the corresponding federal return.

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

All returns shall be made to the commissioner.

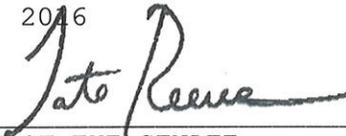
SECTION 2. This act shall take effect and be in force from and after January 1, 2016.

PASSED BY THE HOUSE OF REPRESENTATIVES
February 11, 2016



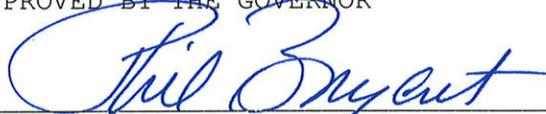
SPEAKER OF THE HOUSE OF REPRESENTATIVES

PASSED BY THE SENATE
March 24, 2016



PRESIDENT OF THE SENATE

APPROVED BY THE GOVERNOR



GOVERNOR

April 5, 2016
4:13pm