

**ASSEMBLY, No. 5528**

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**STATE OF NEW JERSEY**

**219th LEGISLATURE**

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INTRODUCED MARCH 25, 2021

**Sponsored by:**

**Assemblyman RONALD S. DANCER**

**District 12 (Burlington, Middlesex, Monmouth and Ocean)**

**SYNOPSIS**

Extends CBT, GIT, and Pass-Through Business Alternative Income Tax filing and payment due dates to May 15, 2021.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT concerning tax filing and tax payment due dates.

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3 **BE IT ENACTED** *by the Senate and General Assembly of the State*  
4 *of New Jersey:*

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6 1. a. A taxpayer required to make and file an annual or  
7 quarterly return or report pursuant to the “New Jersey Gross Income  
8 Tax Act,” N.J.S.54A:1-1 et seq., or the “Corporation Business Tax  
9 Act (1945),” P.L.1945, c.162 (C.54:10A-1 et seq.), on an original  
10 due date of April 15, 2021, or the “Pass-Through Business  
11 Alternative Income Tax Act,” P.L.2019, c.320 (C.54A:12-1 et seq.)  
12 on an original due date of March 15, 2021, shall be granted by the  
13 Director of the Division of Taxation in the Department of the  
14 Treasury an automatic extension of time to file those returns or  
15 reports and to pay the tax due until May 15, 2021.

16 b. The provisions involving payment of interest upon any  
17 overpayment of tax pursuant to N.J.S.54A:9-7 and section 7 of  
18 P.L.1992, c.175 (C.54:49-15.1), are hereby extended for six months  
19 after the return is filed.

20 c. A taxpayer granted an automatic extension pursuant to  
21 subsection a. of this section shall not be subject to penalties or  
22 interest if the return or report is filed and the tax due is paid on or  
23 before May 15, 2021, or by such other date that may be permitted  
24 by the director in accordance with regulations in effect on the  
25 effective date of P.L. , c. (pending before the Legislature as this  
26 bill).

27 d. Notwithstanding any provision of the “Administrative  
28 Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et seq.) to the  
29 contrary, the director may adopt immediately upon filing with the  
30 Office of Administrative Law such rules and regulations as the  
31 director determines to be necessary and appropriate to effectuate the  
32 purposes of this section.

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34 2. This act shall take effect immediately.

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#### STATEMENT

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39 This bill extends the tax deadline from April 15, 2021 to May 15,  
40 2021 for taxpayers that are required to file a return or report, or  
41 make a payment for the gross income tax or the corporation  
42 business tax by April 15, 2021. The bill also extends the tax  
43 deadline from March 15, 2021 to May 15, 2021 for taxpayers  
44 electing to pay the pass-through business alternative income tax  
45 (PTBAIT).