

TAXES

TABLE 7.14

State Tax Amnesty Programs, 1982–2018

| State or other jurisdiction | Amnesty period | Legislative authorization | Major taxes covered | Accounts receivable included | Collections (\$ millions) (a) | Installment arrangements permitted (b) |
|-----------------------------|---------------------|---------------------------|--|------------------------------|-------------------------------|--|
| Alabama | 1/20/84 – 4/1/84 | No (c) | All | No | 3.2 | No |
| | 2/1/09 – 5/15/09 | Yes | Ind. Income, Corp. Income, Business, Sales & Use | N.A. | 8.1 | N.A. |
| | 6/30/16 – 8/30/16 | Yes | All | No | N.A. | No |
| | 7/1/18 – 9/30/18 | Yes | All (aa) | No | N.A. | No |
| Arizona | 11/22/82 – 1/20/83 | No (c) | All | No | 6.0 | Yes |
| | 1/1/02 – 2/28/02 | Yes | Individual income | No | N.A. | No |
| | 9/1/03 – 10/31/03 | Yes | All (t) | N.A. | 73.0 | Yes |
| | 5/1/09 – 6/1/09 | N.A. | All | N.A. | 32.0 | N.A. |
| | 9/1/15 – 10/31/15 | Yes | All | Yes | 55.5 | No |
| | 9/1/16 – 10/31/16 | Yes | All | Yes | N.A. | Yes |
| Arkansas | 9/1/87 – 11/30/87 | Yes | All | No | 1.7 | Yes |
| | 7/1/04 – 12/31/04 | Yes | All | N.A. | N.A. | No |
| California | 12/10/84 – 3/15/85 | Yes | Individual income | Yes | 154.0 | Yes |
| | | Yes | Sales | No | 43.0 | Yes |
| | 2/1/05 – 3/31/05 | Yes | Income, Franchise, Sales | N.A. | N.A. | Yes |
| Colorado | 9/16/85 – 11/15/85 | Yes | All | No | 6.4 | Yes |
| | 6/1/03 – 6/30/03 | N.A. | All | N.A. | 18.4 | Yes |
| | 10/1/11 – 11/15/11 | Yes | All | No | N.A. | No |
| Connecticut | 9/1/99 – 11/30/90 | Yes | All | Yes | 54.0 | Yes |
| | 9/1/95 – 11/30/95 | Yes | All | Yes | 46.2 | Yes |
| | 9/1/02 – 12/2/02 | N.A. | All | N.A. | 109.0 | N.A. |
| | 5/1/09 – 6/25/09 | Yes | All | No | 40.0 | No |
| | 9/16/13 – 11/15/13 | Yes | All | Yes | 193.5 | No |
| | 10/31/17 – 11/30/18 | No | All | No | N.A. | No |
| Delaware | 9/1/09 – 10/30/09 | Yes | All | Yes | N.A. | Yes |
| Florida | 1/1/87 – 6/30/87 | Yes | Intangibles | No | 13.0 | No |
| | 1/1/88 – 6/30/88 | Yes (d) | All | No | 8.4 (d) | No |
| | 7/1/03 – 10/31/03 | Yes | All | N.A. | 80.0 | N.A. |
| | 7/1/10 – 9/30/10 | Yes | All | Yes | N.A. | Yes |
| Georgia | 10/1/92 – 12/5/92 | Yes | All | Yes | 51.3 | No |
| Hawaii | 5/27/09 – 6/26/09 | N.A. | All | No | 14.0 | No |
| Idaho | 5/20/83 – 8/30/83 | No (c) | Individual income | No | 0.3 | No |
| Illinois | 10/1/84 – 11/30/84 | Yes | All (u) | Yes | 160.5 | No |
| | 10/1/03 – 11/17/03 | Yes | All | N.A. | 532.0 | N.A. |
| | 10/1/10 – 11/8/10 | Yes | All | Yes | 314 (y) | No |
| Indiana | 9/15/05 – 11/15/05 | Yes | All | Yes | 244.0 | Yes |
| Iowa | 9/2/86 – 10/31/86 | Yes | All | Yes | 35.1 | N.A. |
| | 9/4/07 – 10/31/07 | Yes | All | Yes | N.A. | N.A. |
| Kansas | 7/1/84 – 9/30/84 | Yes | All | No | 0.6 | No |
| | 10/1/03 – 11/30/03 | Yes | All | Yes | 53.7 | N.A. |
| | 9/1/10 – 10/15/10 | Yes | All | Yes | N.A. | No |
| | 9/1/15 – 10/15/15 | Yes | All | Yes | N.A. | No |
| Kentucky | 9/15/88 – 9/30/88 | Yes (c) | All | No | 100.0 | No |
| | 8/1/02 – 9/30/02 | Yes (c) | All | No | 100.0 | No |
| | 10/1/12 – 11/30/12 | Yes | All | Yes | N.A. | N.A. |

See footnotes at end of table

TABLE 7.14
State Tax Amnesty Programs, 1982–2018 (continued)

| State or other jurisdiction | Amnesty period | Legislative authorization | Major taxes covered | Accounts receivable included | Collections (\$ millions) (a) | Installment arrangements permitted (b) |
|-----------------------------|---------------------|---------------------------|--|------------------------------|-------------------------------|--|
| Louisiana | 10/1/85 – 12/31/85 | Yes | All | No | 1.2 | Yes (f) |
| | 10/1/87 – 12/15/87 | Yes | All | No | 0.3 | Yes (f) |
| | 10/1/98 – 12/31/98 | Yes | All | No (q) | 1.3 | No |
| | 9/1/01 – 10/30/01 | Yes | All | Yes | 192.9 | No |
| | 9/1/09 – 10/31/09 | Yes | All | N.A. | 303.7 | N.A. |
| | 9/23/13 – 11/22/13 | Yes | All | Yes | 435.0 | No |
| | 10/15/14 – 11/14/14 | Yes | All | Yes | N.A. | Yes |
| | 11/16/15 – 12/15/15 | Yes | All | Yes | | Yes |
| Maine | 11/1/90 – 12/31/90 | Yes | All | Yes | 29.0 | Yes |
| | 9/1/03 – 11/30/03 | Yes | All | N.A. | 37.6 | N.A. |
| | 9/1/09 – 11/30/09 | Yes | All | Yes | 16.2 | No |
| Maryland | 9/1/87 – 11/2/87 | Yes | All | Yes | 34.6 (g) | No |
| | 9/1/01 – 10/31/01 | Yes | All | Yes | 39.2 | No |
| | 9/1/09 – 10/31/09 | Yes | Income, Withholding, Sales & Use | Yes | 9.6 | Yes |
| | 9/1/15 – 10/30/15 | Yes | All | Yes | | Yes |
| Massachusetts | 10/1/783 – 1/17/84 | Yes | All | Yes | 86.5 | Yes (h) |
| | 10/1/02 – 11/30/02 | Yes | All | Yes | 96.1 | Yes |
| | 1/1/03 – 2/28/03 | Yes | All | Yes | 11.2 | N.A. |
| | 4/1/10 – 6/1/10 | Yes | All | Yes | 32.6 | No |
| | 9/2/14 – 10/31/14 | Yes | All | Yes | N.A. | No |
| | 3/16/15 – 5/15/15 | Yes | Corporate | Yes | 18.6 | No |
| | 4/1/16 – 5/31/16 | Yes | All | No | N.A. | No |
| Michigan | 5/12/86 – 6/30/86 | Yes | All | Yes | 109.8 | No |
| | 5/15/02 – 6/30/02 | Yes | All | Yes | N.A. | N.A. |
| | 5/15/11 – 6/30/11 | Yes | All | Yes | 76.0 | No |
| Minnesota | 8/1/84 – 10/31/84 | Yes | All | Yes | 12.1 | No |
| Mississippi | 9/1/86 – 11/30/86 | Yes | All | No | 1.0 | No |
| | 9/1/04 – 12/31/04 | Yes | All | No | 7.9 | No |
| Missouri | 9/1/83 – 10/31/83 | No (c) | All | No | 0.9 | No |
| | 8/1/02 – 10/31/02 | Yes | All | Yes | 76.4 | N.A. |
| | 8/1/03 – 10/31/03 | Yes | All | Yes | 20.0 | N.A. |
| | 9/1/15 – 11/30/15 | Yes | All | Yes | | No |
| Nebraska | 8/1/04 – 10/31/04 | Yes | All | No | 7.5 | No |
| Nevada | 2/1/02 – 6/30/02 | N.A. | All | N.A. | 7.3 | N.A. |
| | 7/1/08 – 10/28/08 | No | Sales, Business, License | Yes | N.A. | No |
| | 7/1/10 – 10/1/10 | Yes | All | Yes | N.A. | No |
| New Hampshire | 12/1/97 – 2/17/98 | Yes | All | Yes | 13.5 | No |
| | 12/1/01 – 2/15/02 | Yes | All | Yes | 13.5 | N.A. |
| | 12/1/15 – 2/15/16 | Yes | All | Yes | 18.9 | No |
| New Jersey | 9/10/87 – 12/8/87 | Yes | All | Yes | 186.5 | Yes |
| | 3/15/96 – 6/1/96 | Yes | All | Yes | 359.0 | No |
| | 4/15/02 – 6/10/02 | Yes | All | Yes | 276.9 | N.A. |
| | 5/4/09 – 6/15/09 | Yes | All | N.A. | 725.0 | N.A. |
| | 10/1/14 – 11/17/14 | N.A. | All | Yes | N.A. | No |
| New Mexico | 8/15/85 – 11/13/85 | Yes | All (i) | No | 13.6 | Yes |
| | 8/16/99 – 11/12/99 | Yes | All | Yes | 45.0 | Yes |
| | 6/7/10 – 9/30/10 | Yes | All | No | N.A. | Yes |

See footnotes at end of table

TAXES

TABLE 7.14

State Tax Amnesty Programs, 1982–2018 (continued)

| State or other jurisdiction | Amnesty period | Legislative authorization | Major taxes covered | Accounts receivable included | Collections (\$ millions) (a) | Installment arrangements permitted (b) |
|-----------------------------|--------------------|---------------------------|----------------------------------|------------------------------|-------------------------------|--|
| New York | 11/1/85 – 1/31/86 | Yes | All (j) | Yes | 401.3 | Yes |
| | 11/1/96 – 1/31/97 | Yes | All | Yes | 253.4 | Yes (o) |
| | 11/18/02 – 1/31/03 | Yes | All | Yes | 582.7 | Yes (s) |
| | 10/1/05 – 3/1/06 | N.A. | Income, Corporate | N.A. | 349.0 | N.A. |
| | 1/15/10 – 3/15/10 | Yes | All | Yes | 56.5 | No |
| New York City | 10/20/03 – 1/23/04 | Yes | All (v) | Yes (w) | N.A. | No |
| North Carolina | 9/1/89 – 12/1/89 | Yes | All (k) | Yes | 37.6 | No |
| North Dakota | 9/1/83 – 11/30/83 | No (c) | All | No | 0.2 | Yes |
| | 10/1/03 – 1/31/04 | Yes | N.A. | N.A. | 6.9 | N.A. |
| Ohio | 10/15/01 – 1/15/02 | Yes | All | No | 48.5 | No |
| | 1/1/06 – 2/15/06 | Yes | All | No | 63.0 | No |
| | 1/1/18 – 2/15/18 | Yes | All | Yes | N.A. | No |
| Oklahoma | 7/1/84 – 12/31/84 | Yes | Income, Sales | Yes | 13.9 | No (l) |
| | 8/15/02 – 11/15/02 | N.A. | All (r) | Yes | N.A. | N.A. |
| | 9/15/08 – 11/14/08 | Yes | All | Yes | 81.0 | Yes |
| | 9/14/15 – 11/13/15 | Yes | All | Yes | N.A. | Yes |
| Oregon | 10/1/09 – 11/19/09 | Yes | Personal, Corporate, Inheritance | No | N.A. | No |
| Pennsylvania | 10/13/95 – 1/10/96 | Yes | All | Yes | N.A. | No |
| | 4/26/10 – 6/18/10 | Yes | All | Yes | 261.0 | No |
| | 4/21/17 – 6/19/17 | Yes | All | Yes | N.A. | No |
| Rhode Island | 10/15/86 – 1/12/87 | Yes | All | No | 0.7 | Yes |
| | 4/15/96 – 6/28/96 | Yes | All | Yes | 7.9 | Yes |
| | 7/15/06 – 9/30/06 | N.A. | All | Yes | 6.5 | Yes |
| | 9/2/12 – 11/15/12 | Yes | All | Yes | 22.3 | Yes |
| | 12/1/17 – 2/15/18 | Yes | All | Yes | N.A. | Yes |
| South Carolina | 9/1/85 – 11/30/85 | Yes | All | Yes | 7.1 | Yes |
| | 10/15/02 – 12/2/02 | Yes | All | Yes | 66.2 | N.A. |
| South Dakota | 4/1/99 – 5/15/99 | Yes | All | Yes | 0.5 | N.A. |
| Texas | 2/1/84 – 2/29/84 | No (c) | All (m) | No | 0.5 | No |
| | 3/11/04 – 3/31/04 | No (c) | All (m) | No | N.A. | No |
| | 6/15/07 – 8/15/07 | No (c) | All (m) | No | 100 | No |
| | 6/12/12 – 8/17/12 | No (c) | All (m) | No | 100 | No |
| | 5/1/18 – 6/29/18 | Yes | All (bb) | No | N.A. | No |
| Vermont | 5/15/90 – 6/25/90 | Yes | All | Yes | 1 (e) | No |
| | 7/20/09 – 8/31/09 | Yes | All | N.A. | 2.2 | N.A. |
| Virginia | 2/1/90 – 3/31/90 | Yes | All | Yes | 32.2 | No |
| | 9/2/03 – 11/3/03 | Yes | All | Yes | 98.3 | N.A. |
| | 10/7/09 – 12/5/09 | Yes | All | Yes | 102.1 | No |
| Washington | 2/1/11 – 4/30/11 | Yes | All | Yes | 346.0 | No |
| West Virginia | 10/1/86 – 12/31/86 | Yes | All | Yes | 15.9 | Yes |
| | 9/1/04 – 10/31/04 | Yes | All | N.A. | 10.4 | Yes |
| Wisconsin | 9/15/85 – 11/22/85 | Yes | All | Yes (n) | 27.3 | Yes |
| | 6/15/98 – 8/14/98 | Yes | All | Yes | 30.9 | N.A. |
| Dist. of Columbia | 7/1/87 – 9/30/87 | Yes | All | Yes | 24.3 | Yes |
| | 7/10/95 – 8/31/95 | Yes | All (p) | Yes | 19.5 | Yes (p) |
| | 8/2/10 – 9/30/10 | Yes | All (p) | Yes | N.A. | No |
| CNMI* | 9/30/05 – 3/30/06 | Yes | All | N.A. | N.A. | N.A. |

See footnotes at end of table

TABLE 7.14

State Tax Amnesty Programs, 1982–2018 (continued)

Source: The Federation of Tax Administrators, April 2018.

*Commonwealth of the Northern Mariana Islands

Key:

N.A.—Not available.

- (a) Where applicable, figure includes local portions of certain taxes collected under the state tax amnesty program.
- (b) “No” indicates requirement of full payment by the expiration of the amnesty period. “Yes” indicates allowance of full payment after the expiration of the amnesty period.
- (c) Authority for amnesty derived from pre-existing statutory powers permitting the waiver of tax penalties.
- (d) Does not include intangibles tax and drug taxes. Gross collections totaled \$22.1 million, with \$13.7 million in penalties withdrawn.
- (e) Preliminary figure.
- (f) Amnesty taxpayers were billed for the interest owed, with payment due within 30 days of notification.
- (g) Figure includes \$1.1 million for the separate program conducted by the Department of Natural Resources for the boat excise tax.
- (h) The amnesty statute was construed to extend the amnesty to those who applied to the department before the end of the amnesty period, and permitted them to file overdue returns and pay back taxes and interest at a later date.
- (i) The severance taxes, including the six oil and gas severance taxes, the resources excise tax, the corporate franchise tax, and the special fuels tax were not subject to amnesty.
- (j) Availability of amnesty for the corporation tax, the oil company taxes, the transportation and transmissions companies tax, the gross receipts oil tax and the unincorporated business tax restricted to entities with 500 or fewer employees in the United States on the date of application. In addition, a taxpayer principally engaged in aviation, or a utility subject to the supervision of the State Department of Public Service was also ineligible.
- (k) Local taxes and real property taxes were not included.
- (l) Full payment of tax liability required before the end of the amnesty period to avoid civil penalties.
- (m) Texas does not impose a corporate or individual income tax. In practical effect, the amnesty was limited to the sales tax and other excises.
- (n) Waiver terms varied depending upon the date of tax liability was accessed.
- (o) Installment arrangements were permitted if applicant demonstrated that payment would present a severe financial hardship.
- (p) Does not include real property taxes. For the 1995 amnesty, all interest was waived on tax payments made before July 31, 1995. After this date, only 50% of the interest was waived.
- (q) Exception for individuals who owed \$500 or less.
- (r) Except for property and motor fuel taxes.
- (s) Multiple payments can be made so long as the required balance is paid in full no later than March 15, 2003.
- (t) All taxes except property, estate and unclaimed property.
- (u) Does not include the motor fuel use tax.
- (v) All NYC taxes administered by the NYC Dept. of Finance are covered except for Real Estate Tax. NYC Sales & Use Tax & NYC Resident Personal Income Tax also are not covered because they are administered by the NY State Dept. of Taxation & Finance.
- (w) Taxpayers under audit as of 3/10/03 are ineligible; Taxpayers with an existing installment agreement are ineligible; Taxpayers under criminal investigation are ineligible; Taxpayers party to an administrative or court proceeding must withdraw as a condition of.
- (x) The Massachusetts Department of Revenue is required to hold an amnesty to end before June 30, 2010.
- (y) In Illinois, the 2010 Amnesty collected a total of \$717 million, \$314 for the state General Fund and the rest for local governments.
- (z) In Rhode Island, the full amount must be paid by December 14, 2012.
- (aa) All taxes except motor fuel, motor vehicle and property taxes.
- (bb) Does not apply to local motor vehicle tax, IFTA taxes, PUC gross receipts assessments or unclaimed property payments.