

TABLE 7.14
State Tax Amnesty Programs, 1982–2019

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 – 0/31/86	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

TAXES

TABLE 7.14

State Tax Amnesty Programs, 1982–2019 (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
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
Michigan	4/1/16 - 5/31/16	Yes	All	No	N/A	No
	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
Minnesota	5/15/11 - 6/30/11	Yes	All	Yes	76.0	No
	8/1/84 - 10/31/84	Yes	All	Yes	12.1	No
	9/1/86 - 11/30/86	Yes	All	No	1.0	No
Mississippi	9/1/04 - 12/31/04	Yes	All	No	7.9	No
	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
Missouri	9/1/15 - 11/30/15	Yes	All	Yes		No
	8/1/04 - 10/31/04	Yes	All	No	7.5	No
	2/1/02 - 6/30/02	N/A	All	N/A	7.3	N/A
Nevada	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
	12/1/97 - 2/17/98	Yes	All	Yes	13.5	No
New Hampshire	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
	9/10/87 - 12/8/87	Yes	All	Yes	186.5	Yes
New Jersey	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
	11/15/2018 - 1/15/2019	N/A	All	N/A	N/A	N/A
	8/15/85 - 11/13/85	Yes	All (i)	No	13.6	Yes
New Mexico	8/16/99 - 11/12/99	Yes	All	Yes	45.0	Yes
	6/7/10 - 9/30/10	Yes	All	No	N/A	Yes
	11/8/2018 - 12/31/18	N/A	N/A	N/A	N/A	N/A

See footnotes at end of table

TABLE 7.14

State Tax Amnesty Programs, 1982–2019 (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

TAXES

TABLE 7.14

State Tax Amnesty Programs, 1982–2019 (continued)

Source: The Federation of Tax Administrators, January 2019.

*Commonwealth of 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 million 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.