

**TAXES**

**Table 7.8  
STATE TAX AMNESTY PROGRAMS  
1982 - 2003**

| <i>State or other jurisdiction</i> | <i>Amnesty period</i> | <i>Legislative authorization</i> | <i>Major taxes covered</i> | <i>Accounts receivable included</i> | <i>Collections (\$ millions) (a)</i> | <i>Installment arrangements permitted (b)</i> |
|------------------------------------|-----------------------|----------------------------------|----------------------------|-------------------------------------|--------------------------------------|---|
| Alabama .....                      | 01/20/84 - 04/01/84   | No (c)                           | All                        | No                                  | 3.2                                  | No  |
| Arizona .....                      | 11/22/82 - 01/20/83   | No (c)                           | All                        | No                                  | 6.0                                  | Yes   |
|                                    | 01/01/02 - 02/28/02   | Yes                              | Individual income          | N.A.                                | N.A.                                 | No  |
| Arkansas .....                     | 09/01/87 - 11/30/87   | Yes                              | All                        | No                                  | 1.7                                  | Yes   |
| California .....                   | 12/10/84 - 03/15/85   | Yes                              | Individual income          | Yes                                 | 154.0                                | Yes   |
|                                    |                       | Yes                              | Sales                      | No                                  | 43.0                                 | Yes   |
| Colorado .....                     | 09/16/85 - 11/15/85   | Yes                              | All                        | No                                  | 6.4                                  | Yes   |
| Connecticut .....                  | 09/01/90 - 11/30/90   | Yes                              | All                        | Yes                                 | 54.0                                 | Yes   |
|                                    | 09/01/95 - 11/30/95   | Yes                              | All                        | Yes                                 | 46.2                                 | Yes   |
|                                    | 09/01/02 - 12/02/02   | N.A.                             | All                        | N.A.                                | N.A.                                 | N.A.  |
| Florida .....                      | 01/01/87 - 06/30/87   | Yes                              | Intangibles                | No                                  | 13.0                                 | No  |
|                                    | 01/01/88 - 06/30/88   | Yes (d)                          | All                        | No                                  | 8.4 (d)                              | No  |
| Georgia .....                      | 10/01/92 - 12/05/92   | Yes                              | All                        | Yes                                 | 51.3                                 | No  |
| Idaho .....                        | 05/20/83 - 08/30/83   | No (c)                           | Individual income          | No                                  | 0.3                                  | No  |
| Illinois .....                     | 10/01/84 - 11/30/84   | Yes                              | All                        | Yes                                 | 160.5                                | No  |
| Iowa .....                         | 09/02/86 - 10/31/86   | Yes                              | All                        | Yes                                 | 35.1                                 | N.A.  |
| Kansas .....                       | 07/01/84 - 09/30/84   | Yes                              | All                        | No                                  | 0.6                                  | No  |
| Kentucky .....                     | 09/15/88 - 09/30/88   | Yes (c)                          | All                        | No                                  | 61.1                                 | No  |
|                                    | 08/01/02 - 09/30/02   | Yes (c)                          | All                        | No                                  | 79.9                                 | No  |
| Louisiana .....                    | 10/01/85 - 12/31/85   | Yes                              | All                        | No                                  | 1.2                                  | Yes (f)                                       |
|                                    | 10/01/87 - 12/15/87   | Yes                              | All                        | No                                  | 0.3                                  | Yes (f)                                       |
|                                    | 10/01/98 - 12/31/98   | Yes                              | All                        | No (q)                              | 1.3                                  | No  |
|                                    | 09/01/01 - 10/30/01   | Yes                              | All                        | Yes                                 | 173.1                                | No  |
| Maine .....                        | 11/01/90 - 12/31/90   | Yes                              | All                        | Yes                                 | 29.0                                 | Yes   |
| Maryland .....                     | 09/01/87 - 11/02/87   | Yes                              | All                        | Yes                                 | 34.6 (g)                             | No  |
|                                    | 09/01/01 - 10/31/01   | Yes                              | All                        | Yes                                 | 39.2                                 | No  |
| Massachusetts .....                | 10/17/83 - 01/17/84   | Yes                              | All                        | Yes                                 | 86.5                                 | Yes (h)                                       |
|                                    | 10/01/02 - 11/30/02   | Yes                              | All                        | Yes                                 | 91.6                                 | Yes   |
|                                    | 01/01/03 - 02/28/03   | Yes                              | All                        | Yes                                 | N.A.                                 | N.A.  |
| Michigan .....                     | 05/12/86 - 06/30/86   | Yes                              | All                        | Yes                                 | 109.8                                | No  |
|                                    | 05/15/02 - 06/30/02   | Yes                              | All                        | Yes                                 | N.A.                                 | N.A.  |
| Minnesota .....                    | 08/01/84 - 10/31/84   | Yes                              | All                        | Yes                                 | 12.1                                 | No  |
| Mississippi .....                  | 09/01/86 - 11/30/86   | Yes                              | All                        | No                                  | 1.0                                  | No  |
| Missouri .....                     | 09/01/83 - 10/31/83   | No (c)                           | All                        | No                                  | 0.9                                  | No  |
|                                    | 08/01/02 - 10/31/02   | Yes                              | All                        | Yes                                 | N.A.                                 | N.A.  |
| Nevada .....                       | 02/01/02 - 06/30/02   | N.A.                             | All                        | N.A.                                | 7.3                                  | N.A.  |
| New Hampshire .....                | 12/01/97 - 02/17/98   | Yes                              | All                        | Yes                                 | 13.5                                 | No  |
|                                    | 12/01/01 - 02/15/02   | Yes                              | All                        | Yes                                 | 13.5                                 | N.A.  |
| New Jersey .....                   | 09/10/87 - 12/08/87   | Yes                              | All                        | Yes                                 | 186.5                                | Yes   |
|                                    | 03/15/96 - 06/01/96   | Yes                              | All                        | Yes                                 | 359.0                                | No  |
|                                    | 04/15/02 - 06/10/02   | Yes                              | All                        | Yes                                 | 276.9                                | N.A.  |
| New Mexico .....                   | 08/15/85 - 11/13/85   | Yes                              | All (i)                    | No                                  | 13.6                                 | Yes   |
|                                    | 08/16/99 - 11/12/99   | Yes                              | All                        | Yes                                 | 45.0                                 | Yes   |
| New York .....                     | 11/01/85 - 01/31/86   | Yes                              | All (j)                    | Yes                                 | 401.3                                | Yes   |
|                                    | 11/01/96 - 01/31/97   | Yes                              | All                        | Yes                                 | N.A.                                 | Yes (o)                                       |
|                                    | 11/18/02 - 01/31/03   | Yes                              | All                        | Yes                                 | N.A.                                 | Yes (s)                                       |
| North Carolina .....               | 09/01/89 - 12/01/89   | Yes                              | All (k)                    | Yes                                 | 37.6                                 | No  |
| North Dakota .....                 | 09/01/83 - 11/30/83   | No (c)                           | All                        | No                                  | 0.2                                  | Yes   |
| Ohio .....                         | 10/15/01 - 01/15/02   | Yes                              | All                        | No                                  | 48.5                                 | No  |
| Oklahoma .....                     | 07/01/84 - 12/31/84   | Yes                              | Income, Sales              | Yes                                 | 13.9                                 | No (l)  |
|                                    | 08/15/02 - 11/15/02   | N.A.                             | All (r)                    | Yes                                 | N.A.                                 | N.A.  |
| Pennsylvania .....                 | 10/13/95 - 01/10/96   | Yes                              | All                        | Yes                                 | N.A.                                 | No  |
| Rhode Island .....                 | 10/15/86 - 01/12/87   | Yes                              | All                        | No                                  | 0.7                                  | Yes   |
|                                    | 04/15/96 - 06/28/96   | Yes                              | All                        | Yes                                 | 7.9                                  | Yes   |
| South Carolina .....               | 09/01/85 - 11/30/85   | Yes                              | All                        | Yes                                 | 7.1                                  | Yes   |
|                                    | 10/15/02 - 11/30/02   | Yes                              | All                        | Yes                                 | N.A.                                 | N.A.  |

See footnotes at end of table.

## STATE TAX AMNESTY PROGRAMS — Continued

| State or other jurisdiction | Amnesty period      | Legislative authorization | Major taxes covered | Accounts receivable included | Collections (\$ millions) (a) | Installment arrangements permitted (b) |
|-----------------------------|---------------------|---------------------------|---------------------|------------------------------|-------------------------------|--|
| South Dakota .....          | 04/01/99 - 05/15/99 | Yes                       | All                 | Yes                          | 0.5                           | N.A.                                   |
| Texas .....                 | 02/01/84 - 02/29/84 | No (c)                    | All (m)             | No                           | 0.5                           | No                                     |
| Vermont .....               | 05/15/90 - 06/25/90 | Yes                       | All                 | Yes                          | 1.0 (e)                       | No                                     |
| Virginia .....              | 02/1/90 - 03/31/90  | Yes                       | All                 | Yes                          | 32.2                          | No                                     |
| West Virginia .....         | 10/01/86 - 12/31/86 | Yes                       | All                 | Yes                          | 15.9                          | Yes                                    |
| Wisconsin .....             | 09/15/85 - 11/22/85 | Yes                       | All                 | Yes (n)                      | 27.3                          | Yes                                    |
|                             | 06/15/98 - 08/14/98 | Yes                       | All                 | Yes                          | 30.9                          | N.A.                                   |
| Dist. of Columbia .....     | 07/01/87 - 09/30/87 | Yes                       | All                 | Yes                          | 24.3                          | Yes                                    |
|                             | 07/10/95 - 08/31/95 | Yes                       | All (p)             | Yes                          | 19.5                          | Yes (p)                                |

Source: The Federation of Tax Administrators, February 2003.

Key:

N.A. — Not available.

(a) Where applicable, figure indicates 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 the tax liability was assessed.

(o) Installment arrangements were permitted if applicant demonstrated that payment would present a severe financial hardship.

(p) Does not include real property taxes. 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.