



2015 STATE TAX AMNESTY PROGRAMS

Updated June 8, 2016

State	Nature of Amnesty	Authority (link to bill/statute/reg)	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
AL	Statutory	S.B. 20	Upcoming	2 mos. TBD between 1/1/2016 and 8/31/2016	All taxes administered by the DOR except fuel tax	Taxes due before 1/1/15 for which DOR issued assessment notice or bill; tax liabilities for tax periods that began prior to 1/1/15	Yes	50%	Participants waive right to protest or initiate judicial proceeding	
AZ	Statutory	AZ Department of Revenue	Ended	9/1/15 - 10/31/15	All taxes administered by the DOR	Tax periods ending before 2014 for annual filers; 2/1/15 for all others	Yes	Yes	Participants waive right to protest or initiate judicial proceeding	\$55 million act. (\$15 million est.)
Tucson, AZ	Administrative	City of Tucson	Ended	9/1/15 - 10/31/15	Sales & Use, business license fees, tax license fees	Due by 9/1/15	Yes	50%	Participants forfeit right to refunds or credits for paid taxes	
CA	Administrative	FTB	In Process	7/1/13 -	Nonwage withholding: resident, nonresident & real-estate	Previous 2 calendar years	Yes*	No	*Waiver of information return penalties	
Chicago, IL	Administrative	City of Chicago Debt Relief Program	Ended	11/15/15 - 12/31/15	Unregistered taxpayer or unregistered tax collector debt, final tax assessment debt, real property transfer tax debt	Periods prior to 1/1/12	Yes	Yes	Provides option to enter a payment plan but any eligible tax debt not paid in full will be assessed applicable interest and penalty	
IN	Statutory	IN Department of Revenue	Ended	9/15/15 - 11/16/15	Any tax administered by the DOR	Unpaid tax liability for tax periods ending before January 1, 2013	Yes	Yes	Participants of the 2005 amnesty program are ineligible	Act. \$188 Million; Est. \$109-\$159 Million
KS	Statutory	KS Department of Revenue	Ended	9/1/15 - 10/15/15	Privilege, income, estate, cigarette, tobacco products, liquor enforcement, liquor drink, severance, state sales, state use, local sales, and local use taxes	Underreported or unpaid liabilities for tax periods ending on or before 12/31/2013	Yes	Yes		Act. \$23 Million; Est. \$30 Million
LA	Statutory	LA Department of Revenue	Ended	3 parts: 9/23/13 - 11/22/13, 10/15/14 - 11/14/14 & 12/1/15 - 12/31/15	All administered by DOR except motor fuel taxes, and certain penalties	For 2015, taxes for periods began before 1/1/15; taxes due before 1/1/15 for which Dept. issued notice, notice of assessment, bill or demand for payment	100% in 2013 & 2014, & 33% in 2015	50% waived in 2013 & 2014, 17% waived in 2015	Participants waive right to protest or initiate judicial proceeding. Double interest penalty for failure to participate in 2014 & 2015. Last Program offered till 2025. Installment program offered to some taxpayers.	\$382 million - Part I; \$169 million - Part II; Est. \$73 million in 2015
MD	Statutory	2015 Tax Amnesty	Ended	9/1/15 - 10/30/15	Income (corporate & personal), sales, use, withholding, admissions and amusement	Tax liabilities due as of 12/31/14	Yes	50%	Not open to taxpayers who participated in a MD tax amnesty program between 1999 and 2014	
MA	Statutory	H.B. 3650	Proposed	60 days within FY 2016	Most taxes administered by the Department of Revenue	Any tax period beginning before 1/1/2014	Yes	No	Not open to certain taxpayers including those under audit or who received an assessment	



2015 STATE TAX AMNESTY PROGRAMS

Updated June 8, 2016

State	Nature of Amnesty	Authority (link to bill/statute/reg)	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
MA	Statutory	Massachusetts Department of Revenue TIR 15-2	Ended	3/16/15 - 5/15/15	Corporate excise, estate, fiduciary income and individual use tax on motor vehicles	Tax periods for which an assessment was made prior to 1/1/15	Yes	No	ONLY available to taxpayers to whom a Tax Amnesty Notice has been issued	Est. \$18 million
MO	Statutory	MO Department of Revenue	Ended	9/1/15 - 11/30/15	Income, sales, use, corporate franchise	Tax liabilities due as of 12/31/14	Yes	Yes	Participants will not be eligible to participate in any future amnesty for the same type of tax	Act. \$35 Million; Est. \$40 Million
NH	Statutory	H.B. 2	Ended	12/1/2015 - 2/15/2016	Taxes administered by the Department	Taxes due but unpaid on or before 2/15/2016	Yes	50%		
NC	Administrative	NC Department of Revenue	In Process	2/5/14-	Trust Tax Recovery Program: Sales, withholding & other trust taxes	All past due trust taxes	Yes	No	Trust taxes are paid by customer to a seller or withheld from an employee and held in trust by the business until filed and paid to DOR	
OK	Statutory	Pay Right OK	Ended	9/14/15 - 11/13/15	Gasoline and diesel taxes, gross production and petroleum excise taxes, corporate income tax, bank "in lieu" taxes, individual income tax, withholding taxes, sales and use taxes, and mixed beverage taxes.	Liabilities due for tax periods ending before 1/1/15	Yes	Yes		Est. \$35 Million; Act. \$153.6 Million
PR	Statutory	H.B. 2316 / Act 44-2015	Ended	End by 6/30/15	Income, withholding, estate and gift, excise, sales and use	Varies by tax, income tax liabilities before 12/31/13	Yes	Yes		
PR	Administrative	Municipality of San Juan	Ended	11/1/14-2/28/15	San Juan Municipal License Tax	All past due	Yes	Yes	Installment plans available	
SC	Statutory	S.B. 526	Upcoming	3- months TBD	TBD	TBD	Yes	Yes		
WA	Statutory	S.B. 6057	In Process	File electronic reports 7/1/16 - 11/1/16	Unclaimed Property	Does not apply to property paid, delivered or reported before 7/1/15	Yes	Yes	Report and deliver all property identified on the report	