



**2016 STATE TAX AMNESTY PROGRAMS**

Updated Dec. 23, 2016

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
AL	Statutory	<a href="#">S.B. 20 / Alabama Department of Revenue</a>	Ended	6/30/16 - 8/30/16	<a href="#">Most taxes administered by the DOR; exceptions include certain excise and privilege taxes</a>	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	<a href="#">AZ Tax Recovery '16</a>	Ended	9/1/16 - 10/31/16	Most taxes administered by the DOR; except luxury and withholding taxes	For annual filers: tax periods ending before 1/1/2014; for all others: tax periods ending before 2/1/2015	Yes	Yes	Participants waive right to protest or initiate judicial proceeding	
CA	Statutory	<a href="#">A.B. 2692</a>	Proposed	3-month period TBA	Certain penalties and fees	Tax periods beginning prior to 1/1/15	Yes	No		
CA	Administrative	<a href="#">FTB</a>	In Process	7/1/13 -	Nonwage withholding: resident, nonresident & real-estate	Previous 2 calendar years	Yes*	No	*Waiver of information return penalties	
GA	Statutory	<a href="#">H.B. 833</a>	Proposed	10/31/16 - 12/31/16	All taxes except property taxes	Tax returns due on or before 12/31/15	Yes	No		
KS	Statutory	<a href="#">S.B. 234</a>	Proposed	60 days - TBD	Most taxes administered by the Department of Revenue	TBD	Yes	Yes		
MA	Statutory	<a href="#">Massachusetts Department of Revenue</a>	Ended	4/1/16 - 5/31/16	Most taxes administered by the Department of Revenue except Preferred Provider excise and those covered under the International Fuels Tax Agreement	Tax returns due on or before 12/31/15 (four year limited lookback period)	Yes	No	Not open to certain taxpayers. Consequences for non-participation	Act. \$136 million; Est. \$100 million
NH	Statutory	<a href="#">H.B. 2</a>	Ended	12/1/2015 - 2/15/2016	Taxes administered by the Department	Taxes due but unpaid on or before 2/15/2016	Yes	50%		Act. \$19 million; Est. \$16 million
NC	Administrative	<a href="#">NC Department of Revenue</a>	Ended	2/5/14-6/1/16	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	
PA	Statutory	<a href="#">PA DOR Guidelines</a>	Upcoming	4/21/17 - 6/19/17	Any tax administered by the Department of Revenue	Tax liabilities delinquent as of 12/31/ 2015 - Five year lookback (1/1/2011)	Yes	50%	Participants waive right to protest or initiate judicial proceeding; participants ineligible for future tax amnesty programs	Est. \$128.6 million
SC	Statutory	<a href="#">S.B. 526</a>	Upcoming	3- months TBD	TBD	TBD	Yes	Yes		
VA	Statutory	<a href="#">Governor's Announcement</a>	Proposed	FY 2018	TBD	TBD	Yes	50%		Est. \$59.2 million
WA	Statutory	<a href="#">Washington State Department of Revenue</a>	Ended	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	