



## 2017 STATE TAX AMNESTY PROGRAMS

Updated November 15, 2017

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
MTC (multistate)	Administrative	<a href="#">MTC</a>	Ended	8/17/17 - 10/17/17 (extended to 11/1/17)	Sales/use and income/franchise tax for online sellers that have nexus with a participating state	Unreported or unremitted taxes due to date	Yes	Yes	Participating states: AL, AR, CO, CT, DC, FL, ID, IA, KS, KY, LA, MA, MN, MO, NC, NE, NJ, OK, RI, SD, TN, TX, UT, VT, WI	
CT	Statutory	<a href="#">Enacted Biennium Budget (Sec. 656)</a>	Upcoming	TBD between 10/31/17 - 11/30/18	Most taxes except motor carrier road and fuel taxes	Unreported and underreported tax obligations due by 12/31/16	Yes	50%	Participants may get a limited lookback period	Est. \$60 million in FY2018; \$25 million in FY2019
OH	Statutory	<a href="#">Ohio Tax Amnesty: Your Move Forward</a>	Upcoming	1/1/18 - 2/15/18	Most state taxes	Unreported and underreported tax obligations due as of May 1, 2017	Yes	50%		Est. \$20 million - \$25 million
OK	Statutory	<a href="#">Oklahoma Tax Commission</a>	In Process	9/1/2017 - 11/30/2017	Income tax for tax periods ending before January 1, 2016, sales tax, use tax, withholding tax, mixed beverage tax, gasoline and diesel tax, and gross production and petroleum excise tax.		Yes	Yes	The initiative limits to three years the period for which additional taxes can be assessed for annually filed taxes and 36 months for all other taxes	Est. \$14.6 million
PA	Statutory	<a href="#">PA DOR Guidelines</a>	Ended	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, 5% nonparticipation penalty	Est. \$128.6 million
RI	Statutory	<a href="#">RI Tax Amnesty Program</a>	Upcoming	12/1/17 - 2/15/18	Any tax imposed by the RI Division of Taxation including corporate income, fiduciary income, personal income, estate, sales and use, cigarette and tobacco products, and employer	Any tax period ending on or prior to 12/31/16	Yes	25% reduction		
SC	Statutory	<a href="#">S.B. 526</a>	Upcoming	3- months TBD	TBD	TBD	Yes	Yes	Nonparticipation penalty of up to 10%	
TX	Statutory	<a href="#">S.B. 1</a>	Upcoming	TBD	TBD	TBD	Yes	Yes	Does not apply to an established tax liability or taxpayers under audit	Est. \$46 million
VA	Statutory	<a href="#">VA Tax Amnesty Webpage</a>	Ended	9/13/17 - 11/14/17	Most state taxes	Liabilities with an assessment date of 6/15/17 or before. Specific taxes have specific eligible periods	Yes	50%	Additional 20% penalty for failure to participate	Est. \$59.2 million