



**2019 STATE TAX AMNESTY PROGRAMS**

Updated May 15, 2019

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
<b>Santa Monica, CA</b>	Administrative	<a href="#">City Finance Department</a>	Upcoming	5/27/19 - 7/12/19	City's business license taxes	All tax periods prior to May 1, 2019	90%	No	Unlicensed businesses that voluntarily register will receive a 90% penalty waiver	Est. \$200k
<b>NJ</b>	Statutory	<a href="#">NJ Tax Amnesty</a>	Ended	11/15/18 - 1/15/19	Most taxes administered by the Division of Taxation	Tax returns due 2/1/09 - 9/1/17	Yes	50%	5% penalty for non-participation	Est. \$200 million Act. \$282 million