



2021 STATE TAX AMNESTY PROGRAMS

Updated November 5, 2021

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
CT	Statutory	Department of Revenue Services	Ongoing	11/1/21 - 1/31/22	All taxes administered by the Department of Revenue Services except CT motor carrier road tax	Any tax periods ending on or before 12/31/20	Yes	75%	Application to be submitted electronically, all liabilities paid by 1/31/22	
NV	Statutory	NV DOT 2020 Tax Amnesty Program	Ended	2/1/21 - 5/1/21	All taxes administered by the Department of Taxation	Tax due and payable on or before 6/30/20	Yes	Yes		Est. \$10 million; act. \$25 million
PR	Administrative	The Center for Collection of Municipal Revenue (CRIM)	Ongoing	Staggered terms for: 11/5/21 - 1/31/22; 2/1/22 - 4/30/22; 5/1/22 - 6/30/22	Real estate property taxes	Debts for fiscal years 2019–2020, 2018–2019, 2017–2018, and 2016–2017	Yes	Yes	If the payment is made between 11/5/21 - 1/31/22, the taxpayer will be entitled to a 55% discount of the tax debt. If the payment is made between 2/1/22 - 4/30/22, the taxpayer will be entitled to a 40% discount of the tax debt. If the payment is made between 5/1/22 - 6/30/22, the taxpayer will be entitled to a 25% discount of the tax debt. No interest, surcharges, or penalties will be charged in all three time periods.	