



2022 STATE TAX AMNESTY PROGRAMS

Updated April 20, 2022

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
KY	Statutory	H.B. 8	Upcoming	10/1/22 - 11/29/22	All taxes administered by the Department of Revenue; also includes certain federal obligations referred to the DOR for collection	Tax periods ending on or after 10/1/11 but prior to 12/1/21	Yes	50%	The DOR can procure a private party to conduct the program; Penalties for non-participation: 25% for underreporting; 50% for failure to file	
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.	