



2024 STATE TAX AMNESTY PROGRAMS

Updated November 1, 2024

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	Enacted	TBD - 60 days in Fall of 2024 or in 2025 (depends on the DOR)	Taxes administered by the DOR (does NOT apply to ad valorem taxes on real and personal property, motor vehicles and motorboats, and certain penalties and fees)	Tax periods on or after October 11, 2011, but before December 1, 2023	Yes	50%	Complete payments are to be made during the amnesty period, but the DOR may enter into an installment payment plan	
MA	Statutory	MA Department of Revenue	Ongoing	November 1 - December 30, 2024	List of eligible and non-eligible tax account types	All tax returns due on or before December 31, 2024	Yes, unless Commissioner determines fraudulent intent	No	Participants prohibited from using another amnesty program for 10 years	Est. \$100 million
RI (City of Providence)	Statutory	City of Providence	Ended	May 1 - June 30, 2024	Motor vehicle and tangible taxes	Taxable years prior to the current fiscal year	Yes	Yes	Taxpayers currently in litigation or marked for litigation or on an active payment plan with the City's contracted collection agency/attorney are NOT eligible. Also NOT eligible are taxpayers with an unsatisfied court judgment for unpaid taxes. Eligible taxpayers must submit an application with full amount of overdue taxes by June 30, 2024.	