

State Tax Amnesty Programs November 22, 1982 -- Present

STATE	AMNESTY PERIOD	LEGISLATIVE AUTHORIZATION	MAJOR TAXES COVERED	ACCOUNTS RECEIVABLE INCLUDED	Collections (\$ Millions) (a)	INSTALLMENT ARRANGEMENTS PERMITTED (b)
ALABAMA	1/20/84 - 4/1/84	No (c)	All	No	3.2	No
ARIZONA	11/22/82 - 1/20/83	No (c)	All	No	6.0	Yes
	1/1/02 - 2/28/02	Yes	Ind. Income	No		No
	9/1/03 - 10/31/03	Yes	All (t)		73.0	Yes
ARKANSAS	9/1/87 - 11/30/87	Yes	All	No	1.7	Yes
	7/1/04 - 12/31/04	Yes	All			No
CALIFORNIA	12/10/84 - 3/15/85	Yes	Ind. Income	Yes	154.0	Yes
		Yes	Sales	No	43.0	Yes
	2/1/05 - 3/31/05	Yes	Income, Franchise, Sales			Yes
COLORADO	9/16/85 - 11/15/85	Yes	All	No	6.4	Yes
	6/1/03 - 6/30/03		All		18.4	Yes
CONNECTICUT	9/1/90 - 11/30/90	Yes	All	Yes	54.0	Yes
	9/1/95 - 11/30/95	Yes	All	Yes	46.2	Yes
	9/1/02 - 12/2/02		All		109.0	
FLORIDA	1/1/87 - 6/30/87	Yes	Intangibles	No	13.0	No
	1/1/88 - 6/30/88	Yes (d)	All	No	8.4 (d)	No
	7/1/03 - 10/31/03	Yes	All		80.0	
GEORGIA	10/1/92 - 12/5/92	Yes	All	Yes	51.3	No
IDAHO	5/20/83 - 8/30/83	No (c)	Ind. Income	No	0.3	No
ILLINOIS	10/1/84 - 11/30/84	Yes	All(u)	Yes	160.5	No
	10/1/03 - 11/17/03	Yes	All		532.0	
INDIANA	9/15/05 - 11/15/05		All		255.0	Yes
IOWA	9/2/86 - 10/31/86	Yes	All	Yes	35.1	
	9/4/07 - 10/31/07	Yes	All	Yes		
KANSAS	7/1/84 - 9/30/84	Yes	All	No	0.6	No
	10/1/03 - 11/30/03	Yes	All	Yes	53.7	
KENTUCKY	9/15/88 - 9/30/88	Yes (c)	All	No	100.0	No
	8/1/02 - 9/30/02	Yes (c)	All	No	100.0	No
LOUISIANA	10/1/85 - 12/31/85	Yes	All	No	1.2	Yes (f)
	10/1/87 - 12/15/87	Yes	All	No	0.3	Yes (f)
	10/1/98 - 12-31-98	Yes	All	No (q)	1.3	No
	9/1/01 - 10/30/01	Yes	All	Yes	173.1	No
MAINE	11/1/90 - 12/31/90	Yes	All	Yes	29.0	Yes
	9/1/03 - 11/30/03	Yes	All		37.6	
MARYLAND	9/1/87 - 11/2/87	Yes	All	Yes	34.6 (g)	No
	9/1/01 - 10/31/01	Yes	All	Yes	39.2	No
MASSACHUSETTS	10/17/83 - 1/17/84	Yes	All	Yes	86.5	Yes (h)
	10/1/02 - 11/30/02	Yes	All	Yes	96.1	Yes
	1/1/03 - 2/28/03	Yes	All	Yes	11.2	

MICHIGAN	5/12/86 - 6/30/86	Yes	All	Yes	109.8	No
	5/15/02 - 6/30/02	Yes	All	Yes		
MINNESOTA	8/1/84 - 10/31/84	Yes	All	Yes	12.1	No
MISSISSIPPI	9/1/86 - 11/30/86	Yes	All	No	1.0	No
	9/1/04 - 12/31/04	Yes	All	No	7.9	No
MISSOURI	9/1/83 - 10/31/83	No (c)	All	No	0.9	No
	8/1/02 - 10/31/02	Yes	All	Yes	76.4	
	8/1/03 - 10/31/03	Yes	All	Yes	20	
NEBRASKA	8/1/04 - 10/31/04	Yes	All	No	7.5	No
NEVADA	2/1/02 - 6/30/02		All		7.3	
NEW HAMPSHIRE	12/1/97 - 2/17/98	Yes	All	Yes	13.5	No
	12/1/01 - 2/15/02	Yes	All	Yes	13.5	
NEW MEXICO	8/16/99 - 11/12/99	Yes	All	Yes	45	Yes
NEW JERSEY	9/10/87 - 12/8/87	Yes	All	Yes	186.5	Yes
	3/15/96 - 6/1/96	Yes	All	Yes	359.0	No
	4/15/02 - 6/10/02	Yes	All	Yes	276.9	
NEW MEXICO	8/15/85 - 11/13/85	Yes	All (i)	No	13.6	Yes
NEW YORK	11/1/85 - 1/31/86	Yes	All (j)	Yes	401.3	Yes
	11/1/96 - 1/31/97	Yes	All	Yes	253.4	Yes (o)
	11/18/02 - 1/31/03	Yes	All	Yes	582.7	Yes (s)
	10/1/05 - 3/1/06		Income, Corporate		349	
NEW YORK CITY	10/20/03 - 1/23/04	Yes	All (v)	Yes (w)		No
NORTH CAROLINA	9/1/89 - 12/1/89	Yes	All (k)	Yes	37.6	No
NORTH DAKOTA	9/1/83 - 11/30/83	No (c)	All	No	0.2	Yes
	10/1/03 - 1/31/04	Yes			6.9	
OHIO	10/15/01 - 1/15/02	Yes	All	No	48.5	No
	1/1/06 - 2/15/06	Yes	All	No	63.0	No
OKLAHOMA	7/1/84 - 12/31/84	Yes	Income, Sales	Yes	13.9	No (l)
	8/15/02 - 11/15/02		All (r)	Yes		
PENNSYLVANIA	10/13/95 - 1/10/96	Yes	All	Yes	n.a.	No
RHODE ISLAND	10/15/86 - 1/12/87	Yes	All	No	0.7	Yes
	4/15/96 - 6/28/96	Yes	All	Yes	7.9	Yes
	7/15/06 - 9/30/06		All	Yes	6.5	Yes
SOUTH CAROLINA	9/1/85 - 11/30/85	Yes	All	Yes	7.1	Yes
	10/15/02 - 12/2/02	Yes	All	Yes	66.2	
SOUTH DAKOTA	4/1/99 - 5/15/99	Yes	All	Yes	0.5	
TEXAS	2/1/84 - 2/29/84	No (c)	All (m)	No	0.5	No
	3/11/04 - 3/31/04	No (c)	All (m)	No		No
	6/15/07 - 8/15/07	No (c)	All (m)	No		No
VERMONT	5/15/90 - 6/25/90	Yes	All	Yes	1.0 (e)	No
VIRGINIA	2/1/90 - 3/31/90	Yes	All	Yes	32.2	No
	9/2/03 - 11/3/03	Yes	All	Yes	98.3	
WEST VIRGINIA	10/1/86 - 12/31/86	Yes	All	Yes	15.9	Yes
	9/1/04 - 10/31/04	Yes	All		10.4	Yes
WISCONSIN	9/15/85 - 11/22/85	Yes	All	Yes (n)	27.3	Yes
	6/15/98 - 8/14/98	Yes	All	Yes	30.9	

DIST. OF COLUMBIA	7/1/87 - 9/30/87	Yes	All	Yes	24.3	Yes
	7/10/95 - 8/31/95	Yes	All (p)	Yes	19.5	Yes (p)
COMMONWEALTH OF THE NORTHERN MARIANA ISLANDS (U.S. Jurisdiction)	9/30/05 - 3/30/06	Yes	All			

Source: *The Federation of Tax Administrators.*

- (a) Where applicable, figure includes local portions of certain taxes collected under the state tax amnesty program.
- (b) "No" indicates requirement of full payment by the expiration of the amnesty period. "Yes" indicates allowance of full payment after the expiration of the amnesty period.
- (c) Authority for amnesty derived from pre-existing statutory powers permitting the waiver of tax penalties.
- (d) Does not include intangibles tax and drug taxes. Gross collections totaled \$22.1 million, with \$13.7 million in penalties withdrawn.
- (e) Preliminary figure.
- (f) Amnesty taxpayers were billed for the interest owed, with payment due within 30 days of notification.
- (g) Figure includes \$1.1 million for the separate program conducted by the Department of Natural Resources for the boat excise tax.
- (h) The amnesty statute was construed to extend the amnesty to those who applied to the department before the end of the amnesty period, and permitted them to file overdue returns and pay back taxes and interest at a later date.
- (i) The severance taxes, including the six oil and gas severance taxes, the resources excise tax, the corporate franchise tax, and the special fuels tax were not subject to amnesty.
- (j) Availability of amnesty for the corporation tax, the oil company taxes, the transportation and transmissions companies tax, the gross receipts oil tax and the unincorporated business tax restricted to entities with 500 or fewer employees in the United States on the date of application. In addition, a taxpayer principally engaged in aviation, or a utility subject to the supervision of the State Department of Public Service was also ineligible.
- (k) Local taxes and real property taxes were not included.
- (l) Full payment of tax liability required before the end of the amnesty period to avoid civil penalties.
- (m) Texas does not impose a corporate or individual income tax. In practical effect, the amnesty was limited to the sales tax and other excises.
- (n) Waiver terms varied depending upon the date of tax liability was accessed.
- (o) Installment arrangements were permitted if applicant demonstrated that payment would present a server financial hardship.
- (p) Does not include real property taxes. All interest was waived on tax payments made before July 31, 1995. After this date, only 50% of the interest was waived.
- (q) Exception for individuals who owed \$500 or less.
- (r) Except for property and motor fuel taxes.
- (s) Multiple payments can be made so long as the required balance is paid in full no later than March 15, 2003.
- (t) All taxes except property, estate and unclaimed property.
- (u) Does not include the motor fuel use tax.
- (v) All NYC taxes administered by the NYC Dept. of Finance are covered except for Real Estate Tax. NYC Sales & Use Tax & NYC Resident Personal Income Tax also are not covered because they are administered by the NYS Dept. of Taxation & Finance.
- (w) Taxpayers under audit as of 3/10/03 are ineligible; Taxpayers with an existing installment agreement are ineligible; Taxpayers under criminal investigation are ineligible; Taxpayers party to an administrative or court proceeding must withdraw as a condition of amnesty.

Last Updated: June 2007

[Return to the FTA Home Page](#)