

Table 1: State Tax Amnesty Programs
November 22, 1982 -- Present

STATE	AMNESTY BEGINS	AMNESTY ENDS	LEGISLATIVE AUTHORIZATION	MAJOR TAXES COVERED	ACCOUNTS RECEIVABLE INCLUDED	Collections (\$ Millions) (a)	INSTALLMENT ARRANGEMENTS PERMITTED (b)
ALABAMA	1/20/1984	4/1/1984	No (c)	All	No	3.2	No
ARIZONA	11/22/1982	1/20/1983	No (c)	All	No	6	Yes
	1/1/2002	2/28/2002	Yes	Ind. Income			No
ARKANSAS	9/1/1987	11/30/1987	Yes	All	No	1.7	Yes
CALIFORNIA	12/10/1984	3/15/1985	Yes	Ind. Income	Yes	154	Yes
			Yes	Sales	No	43	Yes
COLORADO	9/16/1985	11/15/1985	Yes	All	No	6.4	Yes
CONNECTICUT	9/1/1990	11/30/1990	Yes	All	Yes	54	Yes
	9/1/1995	11/30/1995	Yes	All	Yes	46.2	Yes
	9/1/2002	12/2/2002		All		109.0	
FLORIDA	1/1/1987	6/30/1987	Yes	Intangibles	No	13	No
	1/1/1988	6/30/1988	Yes (d)	All	No	8.4 (d)	No
GEORGIA	10/1/1992	12/5/1992	Yes	All	Yes	51.3	No
IDAHO	5/20/1983	8/30/1983	No (c)	Ind. Income	No	0.3	No
ILLINOIS	10/1/1984	11/30/1984	Yes	All	Yes	160.5	No
IOWA	9/2/1986	10/31/1986	Yes	All	Yes	35.1	
KANSAS	7/1/1984	9/30/1984	Yes	All	No	0.6	No
KENTUCKY	9/15/1988	9/30/1988	Yes (c)	All	No	100	No
	8/1/2002	9/30/2002	Yes (c)	All	No	79.9	No
LOUISIANA	10/1/1985	12/31/1985	Yes	All	No	1.2	Yes (f)
	10/1/1987	12/15/1987	Yes	All	No	0.3	Yes (f)
	10/1/1998	12/31/1998	Yes	All	No (q)	1.3	No
	9/1/2001	10/30/2001	Yes	All	Yes	173.1	No
MAINE	11/1/1990	12/31/1990	Yes	All	Yes	29	Yes
MARYLAND	9/1/1987	11/2/1987	Yes	All	Yes	34.6 (g)	No
	9/1/2001	10/31/2001	Yes	All	Yes	39.2	No

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MASSACHUSETTS	10/17/1983	1/17/1984	Yes	All	Yes	86.5	Yes (h)
	10/1/2002	11/30/2002	Yes	All	Yes	91.6	Yes
	1/1/2003	2/28/2003	Yes	All	Yes		
MICHIGAN	5/12/1986	6/30/1986	Yes	All	Yes	109.8	No
	5/15/2002	6/30/2002	Yes	All	Yes		
MINNESOTA	8/1/1984	10/31/1984	Yes	All	Yes	12.1	No
MISSISSIPPI	9/1/1986	11/30/1986	Yes	All	No	1	No
MISSOURI	9/1/1983	10/31/1983	No (c)	All	No	0.9	No
	8/1/2002	10/31/2002	Yes	All	Yes		
NEVADA	2/1/2002	6/30/2002		All		7.3	
NEW HAMPSHIRE	12/1/1997	2/17/1998	Yes	All	Yes	13.5	No
	12/1/2001	2/15/2002	Yes	All	Yes	13.5	
NEW MEXICO	8/16/1999	11/12/1999	Yes	All	Yes	45	Yes
NEW JERSEY	9/10/1987	12/8/1987	Yes	All	Yes	186.5	Yes
	3/15/1996	6/1/1996	Yes	All	Yes	359	No
	4/15/2002	6/10/2002	Yes	All	Yes	276.9	
NEW MEXICO	8/15/1985	11/13/1985	Yes	All (i)	No	13.6	Yes
NEW YORK	11/1/1985	1/31/1986	Yes	All (j)	Yes	401.3	Yes
	11/1/1996	1/31/1997	Yes	All	Yes	n.a.	Yes (o)
	11/18/2002	1/31/2003	Yes	All	Yes		Yes (s)
NORTH CAROLINA	9/1/1989	12/1/1989	Yes	All (k)	Yes	37.6	No
NORTH DAKOTA	9/1/1983	11/30/1983	No (c)	All	No	0.2	Yes
OHIO	10/15/2001	1/15/2002	Yes	All	No	48.5	No
OKLAHOMA	7/1/1984	12/31/1984	Yes	Sales	Yes	13.9	No (l)
	8/15/2002	11/15/2002		All (r)	Yes		
PENNSYLVANIA	10/13/1995	1/10/1996	Yes	All	Yes	n.a.	No
RHODE ISLAND	10/15/1986	1/12/1987	Yes	All	No	0.7	Yes
	4/15/1996	6/28/1996	Yes	All	Yes	7.9	Yes
SOUTH CAROLINA	9/1/1985	11/30/1985	Yes	All	Yes	7.1	Yes
	10/15/2002	11/30/2002	Yes	All	Yes	30.0	

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SOUTH DAKOTA	4/1/1999	5/15/1999	Yes	All	Yes	0.5	
TEXAS	2/1/1984	2/29/1984	No (c)	All (m)	No	0.5	No
VERMONT	5/15/1990	6/25/1990	Yes	All	Yes	1 (e)	No
VIRGINIA	2/1/1990	3/31/1990	Yes	All	Yes	32.2	No
WEST VIRGINIA	10/1/1986	12/31/1986	Yes	All	Yes	15.9	Yes
WISCONSIN	9/15/1985	11/22/1985	Yes	All	Yes (n)	27.3	Yes
	6/15/1998	8/14/1998	Yes	All	Yes	30.9	
DIST. OF COLUMBIA	7/1/1987	9/30/1987	Yes	All	Yes	24.3	Yes
	7/10/1995	8/31/1995	Yes	All (p)	Yes	19.5	Yes (p)

(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 unincorporate 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.

Last Updated: January 2003

Source: Federation of Tax Administrators at <http://www.taxadmin.org/fta/rate/amnesty1.html>