



**2017 STATE TAX AMNESTY PROGRAMS**

Updated June 27, 2017

| State | Nature of Amnesty | Authority                                       | Status   | Time Period                   | Taxes Covered  | Applicable Tax Years   | Penalties Waived | Interest Waived | Special Provisions  | Back Taxes Collected                                |
|-------|-------------------|---|----------|-------------------------------|--|--|------------------|-----------------|---|---|
| CT    | Statutory         | <a href="#">S.B. 787 (Gov. Budget Proposal)</a> | Proposed | TBD between 7/1/17 - 10/31/18 | Most taxes except motor carrier road and fuel taxes  | Unreported and underreported tax obligations due by 12/31/16                 | Yes              | 50%             | Participants may get a limited lookback period  | Est. \$60 million in FY2018; \$25 million in FY2019 |
| OH    | Statutory         | <a href="#">H.B. 49</a>                         | Proposed | 1/1/18 - 2/15/18              | Most state taxes   | Unreported and underreported tax obligations due as of May 1, 2017           | Yes              | 50%             |   |   |
| OK    | Statutory         | <a href="#">H.B. 2380</a>                       | Enacted  | 9/1/2017 - 11/30/2017         | Income tax for tax periods ending before January 1, 2016, sales tax, use tax, withholding tax, mixed beverage tax, gasoline and diesel tax, and gross production and petroleum excise tax. |  | Yes              | Yes             | The initiative limits to three years the period for which additional taxes can be assessed for annually filed taxes and 36 months for all other taxes     | Est. \$14.6 million                                 |
| PA    | Statutory         | <a href="#">PA DOR Guidelines</a>               | Ended    | 4/21/17 - 6/19/17             | Any tax administered by the Department of Revenue  | Tax liabilities delinquent as of 12/31/ 2015 - Five year lookback (1/1/2011) | Yes              | 50%             | Participants waive right to protest or initiate judicial proceeding; participants ineligible for future tax amnesty programs, 5% nonparticipation penalty | Est. \$128.6 million                                |
| SC    | Statutory         | <a href="#">S.B. 526</a>                        | Upcoming | 3- months TBD                 | TBD  | TBD  | Yes              | Yes             | Nonparticipation penalty of up to 10%   |   |
| VA    | Statutory         | <a href="#">H. 2246</a>                         | Enacted  | FY 2018                       | TBD  | TBD  | Yes              | 50%             |   | Est. \$59.2 million                                 |