



2019-2020 STATE TAX AMNESTY PROGRAMS

Updated February 10, 2020

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
Santa Monica, CA	Administrative	City Finance Department	Ended	5/27/19 - 7/12/19	City's business license taxes	All tax periods prior to May 1, 2019	90%	No	Unlicensed businesses that voluntarily register will receive a 90% penalty waiver	Est. \$200k
San Jose, CA	Administrative	City Finance Department	In Progress	10/1/19 - 3/27/20	City's business license and certain other taxes	Tax liabilities between 10/1/2016 - 3/27/2020	Yes	Yes		
IL	Statutory	Tax Delinquency Amnesty Act	Ended	10/1/19 - 11/15/19	All taxes administered by the Illinois Department of Revenue	All tax periods ending after June 30, 2011 and prior to July 1, 2018	Yes	Yes		Est. \$175 million, Act. \$237 million
IL	Statutory	Tax Delinquency Amnesty Act	Ended	10/1/19 - 11/15/19	Franchise tax or license fee	Tax periods ending after March 15, 2008 and on or before June 30, 2019	Yes	Yes		
NE	Administrative	DOR General Information Letter (GIL) 1-19-2	Ended	till 1/20/2020	State and local sales and use taxes	State and local sales taxes due since April 1, 2019	Yes	Yes	Does not apply to sellers who are physically present in NE	