



2023 STATE TAX AMNESTY PROGRAMS

Updated January 10, 2023

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	Upcoming	TBD in 2023	All taxes administered by the Department of Revenue; also includes certain federal obligations referred to the DOR for collection	Tax periods ending on or after 10/1/11 but prior to 12/1/21	Yes	50%	The DOR can procure a private party to conduct the program; Penalties for non-participation: 25% for underreporting; 50% for failure to file	
OH	Statutory	H.B. 45	Upcoming (If Revenue is Needed)	Two-month period during 2023	Includes income taxes, employer withholdings, state and local sales and use taxes. "Any state tax or fee levied under Chapter 128., 3734., 3769., 4301., 4303., 4305., 5726., 5727., 5728., 5735., 5736., 5743., 5747., 5749., 5751., or 5753. of the Revised Code, including the taxes required to be withheld under Chapter 5747. of the Revised Code; Any sales and use tax levied under section 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, or 5741.023 of the Revised Code."	Covered taxes and fees that were due and payable as of the effective date of the legislation	Yes	Yes		