



## 2025 STATE TAX AMNESTY PROGRAMS

Updated May 8, 2025

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
IN	Statutory	<a href="#">H.B. 1001</a>	Enacted	TBD - before January 1, 2027	TBD	Unpaid tax liability due and payable before January 1, 2023	Yes	Yes		Est. \$145 million - \$228 million
KY	Statutory	<a href="#">H.B. 8</a>	Enacted	TBD - 60 days in Fall of 2024 or in 2025 (depends on the DOR)	Taxes administered by the DOR (does NOT apply to ad valorem taxes on real and personal property, motor vehicles and motorboats, and certain penalties and fees)	Tax periods on or after October 11, 2011, but before December 1, 2023	Yes	50%	Complete payments are to be made during the amnesty period, but the DOR may enter into an installment payment plan	
MA	Statutory	<a href="#">MA Department of Revenue</a>	Ongoing	November 1 - December 30, 2024	<a href="#">List of eligible and non-eligible tax account types</a>	All tax returns due on or before December 31, 2024	Yes, unless Commissioner determines fraudulent intent	No	Participants prohibited from using another amnesty program for 10 years	Est. \$100 million