



2025 STATE TAX AMNESTY PROGRAMS

Updated June 20, 2025

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
IL	Statutory	H.B. 2755	Enacted	October 1, 2025 - November 15, 2025	Most taxes administered by the Illinois Department of Revenue	Tax periods beginning after June 30, 2018 and ending before July 1, 2024	Yes	Yes	Taxpayers in ongoing litigation for nonpayment, delinquency, or fraud are ineligible.	
IL	Statutory	H.B. 2755	Enacted	October 1, 2025 - November 15, 2025	Franchise tax and license fee	Tax periods ending after June 30, 2019 and on or before June 30, 2025	Yes	Yes	Taxpayers in ongoing litigation for nonpayment, delinquency, or fraud are ineligible.	
IL	Statutory	H.B. 2755	Enacted	August 1, 2026 - October 31, 2026	Certain unpaid Illinois state and local retailers' occupation tax (ROT)	TPP sold to IL customers during January 1, 2021 through June 30, 2026	Yes	Yes	A standard rate of 9% will apply to all sales that were originally subject to the use tax rate of 6.25%	
IN	Statutory	H.B. 1001	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	H.B. 8	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	MA Department of Revenue	Ended	November 1 - December 30, 2024	List of eligible and non-eligible tax account types	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