

## 2025 STATE TAX AMNESTY PROGRAMS

Updated July 1, 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	<a href="#">H.B. 2755</a>	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	<a href="#">H.B. 2755</a>	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	<a href="#">H.B. 2755</a>	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	<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	
WA	Administrative (Voluntary Disclosure Program)	<a href="#">Washington State Department of Revenue</a>	Ongoing	July 1, 2025 - April 30, 2026 & July 1, 2026 - April 30, 2027	Businesses with unreported investment income subject to B&O tax (unless the taxpayers has been notified on an audit or agency enforcement action as of 7/1/25)	Lookback period for tax liability is limited to prior four years plus the current year	Up to 39%	Yes	This is the temporary expansion of the VDP offered by the WA DOR. It is not open to businesses engaged in banking, lending, and security as defined in RCW 82.04.4281	