COST
Council On State Taxation

2026 STATE TAX AMNESTY PROGRAMS

Updated November 11, 2026

State	Nature of Amnesty	Authority	Status	Time Period	Taxes Covered	Applicable Tax Years	Penalties Waived	Interest Waived	Special Provisions	Back Taxes Collected
IL	Statutory	IL DOR	Ended	August 1, 2026 - October 31, 2026	Certain unpaid Illinois state and local retailers' occupation tax (ROT)	TPP sold to IL customers durning 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	IN DOR	Ended	July 15 - September 15, 2026	All taxes that the Department is authorized to collect or administer	Unpaid tax liability due and payable before January 1, 2024	Yes	Yes	Taxpayers who participated in a previous amnesty program (2005 or 2015) are not eligible. Eligible taxpayers who don't participate will incur additional penalties.	Est. $145 million; collected $78 million as of 10/2026
New Orleans, LA	Administrative	City of New Orleans Department of Finance	Ongoing	October 1, 2026 through December 31, 2026	Sales taxes, Use taxes, Hotel/motel taxes, Parking taxes, Alcoholic beverage gallonage taxes, Occupational license taxes, and Various permits	All outstanding balancing on taxes covered	Yes	50%	Installment plan available	
NH	Statutory	NH Department of Revenue Administration	Ended	December 1, 2025 - February 15, 2026	Taxes administered and collected by the DRA	Taxes due but unpdaid prior to June 30, 2025	Yes	50%	The Commissioner may consider nonparticipation as a factor when abating or not abating any interest and penalty for good case or other reasons	$103.8 million collected
RI	Statutory	RI Division of Taxation	Upcoming	December 3, 2026 through February 15, 2027	All taxes and fees administered by the Division of Taxation	Tax periods ending on or before December 31, 2025	Yes	25%	Taxpayers applying for Amnesty must pay the entire tax liability and 75% of the interest owed on or by February 15, 2027. Taxpayers with existing debt will receive an amnesty-specific Statement of Account (SOA) notice via postal mail in November.	
WA	Administrative (Voluntary Disclosure Program)	Washington State Department of Revenue	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	

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