

ADDENDUM A

STATES WITH TAX AMNESTY PROGRAMS (2021–2026)

Illinois (Major Repeat Program)

- 2025 Tax Amnesty Program
- Oct. 1 – Nov. 17, 2025
- 100% waiver of penalties and interest
- Broad tax coverage
- Separate remote retailer amnesty planned for 2026

Massachusetts

- 2024–2025 Amnesty Program
- Nov. 1 – Dec. 30, 2024
- Waiver of most penalties
- Multiple tax types covered
- Authorized through budget legislation

New Hampshire

- 2025–2026 Amnesty Program
- Dec. 1, 2025 – Feb. 15, 2026
- Full penalty waiver
- 50%+ interest reduction
- Broad eligibility across tax types

Washington

- Expanded Voluntary Disclosure Programs
- 2025–2027 phased implementation
- Reduced penalties and shortened lookback periods
- Focused on remote sellers and multistate businesses

Indiana

- Recent broad amnesty initiative
- Waiver of penalties and interest
- Applied to liabilities before Jan. 1, 2023

Connecticut

- Statewide Amnesty Program
- Nov. 1, 2021 – Jan. 31, 2022
- Penalty and partial interest relief
- One of the largest post-COVID amnesty programs

New Jersey

- Pending proposed 90-day amnesty program
- Partial interest forgiveness
- Penalty and collection fee waiver

Nevada

- COVID-era amnesty program through June 30, 2021
- Full penalty and interest waiver

Key Policy Insights

Successful programs consistently include:

- Full or substantial penalty relief
- Short, high-pressure participation windows
- Broad eligibility for businesses and individuals
- Use as short-term revenue generation tools during fiscal stress or policy transitions

Rhode Island Positioning

Neighboring states are actively utilizing tax amnesty programs to:

- improve compliance,
- generate immediate revenue,
- and reset enforcement credibility.

Rhode Island should remain regionally competitive in tax administration policy.