

ALERTS AND UPDATES

Tax Amnesties in Florida, Illinois, Kansas, Minnesota, Nevada, New Mexico and D.C.

August 24, 2010

The following states have tax amnesties in progress or starting soon:

District of Columbia: The program runs between August 2, 2010, and September 30, 2010, for all taxes administered by the Office of Tax and Revenue, with the exception of real property-related taxes and the ballpark fee.

Florida: Florida's tax amnesty program runs from July 1, 2010, to September 30, 2010. All taxes administered by the Florida Department of Revenue are eligible, except unemployment tax and Miami-Dade County Lake Belt fees.

Illinois: As described in an earlier *Alert*, "[Illinois Enacts New Tax Amnesty](#)," Illinois has recently enacted a tax amnesty program, beginning on October 1, 2010, and ending on November 8, 2010. The program will apply to taxes due to the State of Illinois for the taxable period occurring after June 30, 2002, and prior to July 1, 2009.

Kansas: Kansas has a tax amnesty program running from September 1, 2010, to October 15, 2010, for tax liabilities due and unpaid for tax periods ending on or before December 31, 2008.

Minnesota: Minnesota is operating a tax amnesty from July 1, 2010, through October 29, 2010, for foreign entities and accounts.

Nevada: From July 1, 2010, to September 30, 2010, Nevada will run a tax amnesty program for the following: sales and use tax, modified business tax, certain outstanding business-license fees, cigarette tax, other tobacco products tax, liquor tax, bank-branch excise tax, insurance premium tax, tire tax, live entertainment tax (nongaming), short-term lessor (passenger car) and exhibition facilities fees, property taxes that are centrally assessed, and net proceeds of mineral tax.

New Mexico: New Mexico is running a tax amnesty program from June 7, 2010, to September 30, 2010.

For Further Information

If you would like more information on who can apply for the amnesties and how they work, please contact [Stanley R. Kaminski](#), any other [member](#) of the [State and Local Tax Practice Group](#) or the lawyer in the firm with whom you are regularly in contact.

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