

COVID-19 Sales Tax Relief by State

Last Updated 1-Apr-20

- States that don't have sales tax
- States that currently have sales tax relief due to Covid-19
- New states since last update

State	Abbreviation	Automatic Extension to File	Automatic Extension To Pay	Interest/Penalty Relief	Special Instruction	State Contact	State's Website
Alabama	AL		Payment deadline for small retail businesses* and business in NAICS sector 72 extended to June 1, 2020 for February, March, and April 2020 state sales tax returns.	NO late payment penalty for small retail businesses* and businesses in NAICS sector 72 on February, March, and April 2020 sales tax returns through June 1, 2020.	Small retail business*: Taxpayer's previous calendar year averaged \$62,500 or less in monthly retail sales. NAICS sector 72 includes those preparing meals, snacks and beverages for immediate consumption. Taxpayers who do not meet this definition should contact the state to seek similar relief.	Phone: 334-242-1490	https://revenue.alabama.gov/coronavirus-outbreak-updates/
Alaska	AK						
Arizona	AZ						
Arkansas	AR						
California	CA	60 day extension Must apply in writing, through online services, or calling customer service.	60 day extension Must apply in writing, through online services, or calling customer service.	Interest or penalty will NOT be imposed if filed and paid by July 15, 2020 deadline.		Email: BTFD.RAUElectronicMaintenanceRequests@cdtfa.ca.gov Phone: 1-800-400-7115	https://www.cdtfa.ca.gov/services/covid19.htm
Colorado	CO	Vail has suspended sales tax collections until future notice.	Vail has suspended sales tax collections until future notice.				https://www.vailgov.com/announcements/a-message-from-the-mayor
Connecticut	CT					Email: DRS@po.state.ct.us Phone: 860-297-5962 (860-297-4911)	
Delaware	DE						
District of Columbia	DC						

COVID-19 Sales Tax Relief by State

Florida	FL	Filing and payment due date for taxed collected in March is extended to April 30, 2020. The extension applies to sales and use tax, tourist development tax (for counties and cities administered by the DOR), new tire fees, rental car surcharge; prepaid wireless E-911 fee, lead acid battery fees, and dry cleaning gross receipts fees. Taxpayers not adversely affected by COVID-19 must file and pay on or before April 20, 2020.	Filing and payment due date for taxed collected in March is extended to April 30, 2020. The extension applies to sales and use tax, tourist development tax (for counties and cities administered by the DOR), new tire fees, rental car surcharge; prepaid wireless E-911 fee, lead acid battery fees, and dry cleaning gross receipts fees. Taxpayers not adversely affected by COVID-19 must file and pay on or before April 20, 2020.			Email: COVID19TAXHELP@ FloridaRevenue.co m	https://floridarevenue.com/emdsstate/Additional%20Info/Order%20%20Emergency%20Cases%2003-22-2020-%20Sales%20and%20Use%20Taxes%20and%20Related%20Taxes.pdf
Georgia	GA						
Hawaii	HI	All due dates unchanged as of March 20, 2020.	All due dates unchanged as of March 20, 2020.				https://tax.hawaii.gov/
Idaho	ID						
Illinois	IL	NO: Sales tax returns must be filed by original due dates	Sales tax liabilities originally due in March*, April and May 2020 must be paid on four dates starting: May 20, 2020, June 22, 2020, July 20, 2020 and August 20, 2020 *Includes monthly and quarterly return filers	Eating and drinking establishments with a sales tax liability less than \$75,000 in calendar year 2019 are eligible for interest and penalty relief on returns originally due for February, March and April 2020		IL phone agents are NOT currently available. Emails are encouraged but only monitored by limited staff. Expect delays.	https://www2.illinois.gov/rev/Pages/Taxpayer-Resources-during-COVID-19-%28Coronaviruses%29-Outbreak.aspx
Indiana	IN						
Iowa	IA						
Kansas	KS						
Kentucky	KY						
Louisiana	LA	Sales, beer excise and wine tax returns due in March 2020 are extended until May 20, 2020	Sales, beer excise and wine tax returns due in March 2020 are extended until May 20, 2020	Interest and penalty will NOT be imposed on sales, beer excise and wine returns and payments if completed by May 20, 2020			http://revenue.louisiana.gov/LawsPolicies/RIB%202020-008%20Tax%20Return%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf
Maine	ME						

COVID-19 Sales Tax Relief by State

Maryland	MD	Returns with due dates in March, April, and May 2020 will receive automatic extension until June 1, 2020	Returns with due dates in March, April, and May 2020 will receive automatic extension until June 1, 2020	Interest and penalty will NOT be imposed on 2019 March, April and May 2020 returns if paid by June 1, 2020.		Mandatory nonessential employee teleworking for all state employees starting March 13th. Ten agency branch offices will re-open on March 16th from 8:30-4:30. Email: taxpayerrelief@marylandtaxes.gov Phone: 410-260-4020	https://content.govdelivery.com/bulletins/gd/MDCOMP-28094ba?wgt_ref=MDCOMP_WIDGET_C7
Massachusetts	MA	State offers automatic 6 month extension available		DOR is communicating they may waive penalties under certain circumstances.		Non-emergency employees are instructed to work remotely. All DOR walk-in counters and kiosks are closed until further notice.	https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor
Michigan	MI	Automatic 30 day extension until April 20, 2020 for returns originally due March 20th. Not available for accelerated tax filers.	Automatic 30 day extension until April 20, 2020 for returns originally due March 20th. Not available for accelerated tax filers.	Interest or penalty will NOT be imposed on returns filed and payments made by April 20, 2020.		Phone: 517-636-6925	https://www.michigan.gov/treasury/0,4679,7-121-1755_1963-522046--,00.html
Minnesota	MN		Returns due on March 20, 2020 have until April 20, 2020 to make payment. Applies to select businesses*	Interest or penalty will NOT be imposed on sales/use taxes reported on the March 20th return if payment is made by April 20, 2020. Applies to select businesses*	Businesses*: This applies to monthly return filers only and select businesses (bars, restaurants) impacted by Executive Order 20-04 to close.	Phone: 651-556-3000 or 1-800-657-3666 Email: salesuse.tax@state.mn.us	https://www.venue.state.mn.us/our-response-covid-19
Mississippi	MS						
Missouri	MO						
Montana	MT						

COVID-19 Sales Tax Relief by State

Nebraska	NE			The Tax Commissioner may grant penalty or interest relief for Nebraskans having trouble meeting their state tax obligations because of COVID-19, depending on individual circumstances.	To request relief, complete and mail a Request for Abatement of Penalty, Form 21, or Request for Abatement of Interest, Form 21A, with an explanation of how you were impacted.		https://revenue.nebraska.gov/files/doc/tax-forms/f_21.pdf https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/tax-forms/f_21a.pdf
Nevada	NV						
New Hampshire	NH						
New Jersey	NJ						
New Mexico	NM						
New York	NY			NO penalties on business and excise taxes due between March 16, 2020, and April 25, 2020. Must request penalty relief in writing, via email, or using online portal. NO interest relief.	To obtain penalty waiver, all paper filings should be marked "COVID19" on the top center of the first page.	Penalty abatements email: Penalty_Abatements@finance.nyc.gov	https://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm
North Carolina	NC			No interest relief for any tax type Sales tax: With executed penalty waiver, state is waiving "late action penalties" related to returns and payments due between March 15, 2020 and March 31, 2020. To obtain relief, Taxpayer must file the return, pay the tax, obtain the license, or receive an extension before April 15, 2020.	To obtain penalty waiver, taxpayer must complete Form NC-5500 and write "COVID-19" on the top.	North Carolina Department of Revenue service centers are closed to public. Phone: 877-252-3052	https://www.ncdor.gov/home/ncdor-actions-covid-19
North Dakota	ND						
Ohio	OH						
Oklahoma	OK						
Oregon	OR						
Pennsylvania	PA						
Rhode Island	RI	No filing and payment extensions for returns due by March 20th.	No filing and payment extensions for returns due by March 20th.	application available to have penalties and interest waived		Phone: 401-222-1040	http://www.tax.ri.gov/COVID/

COVID-19 Sales Tax Relief by State

South Carolina	SC	Automatic extension until June 1, 2020 to file tax returns originally due between April 1, 2020 and June 1, 2020.	Automatic extension until June 1, 2020 to file tax returns originally due between April 1, 2020 and June 1, 2020.	Interest or penalty will NOT be imposed if payment is made by June 1, 2020	Includes corporate income tax, sales/use tax, admissions tax, and other taxes filed and paid with the SCDOR. Taxpayers filing returns by mail should include "Coronavirus" or "COVID-19" at the top of the return.	Satellite offices in Bennettsville, Dillon, Georgetown, Kingstree, Orangeburg, and Sumter are closed.	https://dor.sc.gov/communications/scdor-offers-extension-to-file-returns-and-pay-taxes-due
South Dakota	SD						
Tennessee	TN						
Texas	TX	No extension				Texas Comptroller has enacted agency wide teleworking starting March 16th. Phone: 800-252-8880	https://comptroller.texas.gov/about/emergency/
Utah	UT	With regard to a possible extension for sales tax, Commissioner John Valentine indicated such a change would have to come from the legislature.	With regard to a possible extension for sales tax, Commissioner John Valentine indicated such a change would have to come from the legislature.				https://tax.utah.gov/commission/reliefs/2020-03-26-release.pdf
Vermont	VT			Businesses unable to meet the March 25th and April 25th filing deadlines for meals and room taxes or sales and use taxes will not be charged penalties or interest.			https://tax.vermont.gov/coronavirus

COVID-19 Sales Tax Relief by State

Virginia	VA	30 day extension to April 20th for monthly sales tax returns originally due March 20, 2020. Extension request can be made online, by fax, or in writing.	30 day extension to April 20th for monthly sales tax returns originally due March 20, 2020. Extension request can be made online, by fax, or in writing.	Penalties will NOT be imposed on extended sales tax returns. Interest will accrue.		Phone: 804-367-8037 Fax: 804-254-6111	https://www.governor.virginia.gov/newsroom/all-releases/2020/march/headline-854722-en.html
Washington	WA	Extension for filing business tax returns* that come due during the state of emergency. Must apply in writing through MY DOR or calling customer service. Available extensions: 60 day extension for monthly filers 30 day extension for quarterly and annual filers	Extension for filing business tax returns* that come due during the state of emergency. Must apply in writing through MY DOR or calling customer service. Available extensions: 60 day extension for monthly filers 30 day extension for quarterly and annual filers	Interest or penalty will NOT be imposed if payment is timely extended. Must apply in writing through MY DOR or calling customer service.	Business tax returns*: Business & Occupation (B&O) tax, real estate excise tax, and other taxes administered by the Department Business can also: - Reschedule planned audits - Extend ongoing audits - Request more time to file business license, resellers permits, and registration renewals	All public offices are closed starting March 18, 2020. Phone: 360-705-6705 Email: BLS@dor.wa.gov	https://www.governor.wa.gov/issues/issues/covid-19-resources/covid-19-resources-businesses-and-workers https://dor.wa.gov/about/business-relief-during-covid-19
West Virginia	WV						
Wisconsin	WI	Small businesses can request an extension to file sales tax returns. The extension for returns due March 31 is April 30, 2020, and the extension for returns due April 30 is June 1, 2020.	However, payments are due March 31 and April 30, and interest will begin accruing on those dates.	The interest rate is lowered from 18% to 12%.			https://www.revenue.wi.gov/Pages/News/2020/Small-business-tax-relief.pdf
Wyoming	WY						