

# COVID-19 Sales Tax Relief by State

Last Updated

7-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	<a href="https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/">https://revenue.alabama.gov/coronavirus-covid-19-outbreak-updates/</a>
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	<a href="https://www.cdtdfa.ca.gov/services/covid19.htm">https://www.cdtdfa.ca.gov/services/covid19.htm</a>
Colorado	CO	The April 20, 2020, filing and payment due date for sales tax has been extended to May 20, 2020. This is a one-time extension for state and state-administered sales taxes; it does not apply to self-collecting home-rule jurisdictions.	The April 20, 2020, filing and payment due date for sales tax has been extended to May 20, 2020. This is a one-time extension for state and state-administered sales taxes; it does not apply to self-collecting home-rule jurisdictions.	Penalties and interest will be waived provided taxpayers file returns and remit the full amount of state and state-administered sales tax due April 20 on or before May 20.			<a href="https://www.colorado.gov/pacific/tax/sales-tax-deadlines">https://www.colorado.gov/pacific/tax/sales-tax-deadlines</a>

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Connecticut	CT	Taxpayers that have \$150,000 or less in annual sales tax liability (January 1, 2019, through December 31, 2019) qualify for an automatic extension of time to file and pay.	Taxpayers that have \$150,000 or less in annual sales tax liability (January 1, 2019, through December 31, 2019) qualify for an automatic extension of time to file and pay.  Monthly sales tax returns and payments due March 31 and April 30 are extended to May 31, 2020.  Quarterly sales tax returns and payments due April 30 are extended to May 31, 2020.	Taxpayers who file and pay by the extended deadlines will not be subject to penalties or interest.		Email: DRS@po.state.ct.us Phone: 860-297-5962 (860-297-4911)	<a href="https://portal.ct.gov/DRS/Pages/Room/Press-Release.aspx?Title=Extends-Filing-and-Payment-Deadlines-for-Sales-Tax-and-Room-Occupancy-Tax">https://portal.ct.gov/DRS/Pages/Room/Press-Release.aspx?Title=Extends-Filing-and-Payment-Deadlines-for-Sales-Tax-and-Room-Occupancy-Tax</a>
Delaware	DE						
District of Columbia	DC						
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.com	<a href="https://floridarevenue.com/emergency/AdditionalInfo/OrderofWaiver2020-02-20Sales20and20Use20Tax20and20Related20Taxes.pdf">https://floridarevenue.com/emergency/AdditionalInfo/OrderofWaiver2020-02-20Sales20and20Use20Tax20and20Related20Taxes.pdf</a>
Georgia	GA						
Hawaii	HI	All due dates unchanged as of March 20, 2020.	All due dates unchanged as of March 20, 2020.				<a href="https://tax.hawaii.gov/">https://tax.hawaii.gov/</a>
Idaho	ID						
Illinois	IL	Automatic short-term relief from penalties and interest for qualifying retailers operating eating and drinking establishments that have late sales tax payments due to COVID-19.  Applies to businesses with less than \$75,000 in total sales tax liability in calendar year 2019.	Automatic short-term relief from penalties and interest for qualifying retailers operating eating and drinking establishments that have late sales tax payments due to COVID-19.  Applies to businesses with less than \$75,000 in total sales tax liability in calendar year 2019.  To qualify for the relief, taxpayers must pay their			IL phone agents are NOT currently available. Emails are encouraged but only monitored by limited staff. Expect delays.	<a href="https://www2.illinois.gov/enr/reports/publications/bulletins/Documents/2020/172020-23.pdf">https://www2.illinois.gov/enr/reports/publications/bulletins/Documents/2020/172020-23.pdf</a>
Indiana	IN						
Iowa	IA						
Kansas	KS						
Kentucky	KY						

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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			<a href="http://revenue.louisiana.gov/LawsPolicies/RLB%202020-008%20Tax%20Return%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf">http://revenue.louisiana.gov/LawsPolicies/RLB%202020-008%20Tax%20Return%20Extensions%20and%20Other%20Matters%20Related%20to%20COVID-19.pdf</a>
Maine	ME						
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: <a href="mailto:taxpayerrelief@marylandtaxes.gov">taxpayerrelief@marylandtaxes.gov</a> Phone: 410-260-4020	<a href="https://content.govdelivery.com/bulletins/gd/MDCOMP-28094ba?wgt_ref=MDCOMP_WIDGET_C7">https://content.govdelivery.com/bulletins/gd/MDCOMP-28094ba?wgt_ref=MDCOMP_WIDGET_C7</a>
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.	<a href="https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor">https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor</a>
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	<a href="https://www.michigan.gov/treasury/0,4679,7-121-1755_1963-522046--,00.html">https://www.michigan.gov/treasury/0,4679,7-121-1755_1963-522046--,00.html</a>
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: <a href="mailto:salesuse.tax@state.mn.us">salesuse.tax@state.mn.us</a>	<a href="https://www.revenue.state.mn.us/our-response-covid-19">https://www.revenue.state.mn.us/our-response-covid-19</a>

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Mississippi	MS	There's no extension for sales and use tax or other tax types.	There's no extension for sales and use tax or other tax types.	the Mississippi Department of Revenue is delaying the imposition of interest and penalty on any unpaid tax balance for the period covered by the presidentially declared national emergency			<a href="https://www.dor.ms.gov/Pages/Extensions-for-the-COVID-19-Pandemic.aspx">https://www.dor.ms.gov/Pages/Extensions-for-the-COVID-19-Pandemic.aspx</a>
Missouri	MO						
Montana	MT						
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.		<a href="https://revenue.nebraska.gov/files/doc/tax-forms/f_21.pdf">https://revenue.nebraska.gov/files/doc/tax-forms/f_21.pdf</a> <a href="https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/tax-forms/f_21a.pdf">https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/tax-forms/f_21a.pdf</a>
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	<a href="https://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm">https://www.tax.ny.gov/press/alerts/nys-tax-response-to-covid-19.htm</a>
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	<a href="https://www.ncdor.gov/home/ncdor-actions-covid-19">https://www.ncdor.gov/home/ncdor-actions-covid-19</a>
North Dakota	ND						
Ohio	OH						
Oklahoma	OK						
Oregon	OR						

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Pennsylvania	PA			The Pennsylvania Department of Revenue is waiving penalties for businesses required to make Accelerated Sales Tax (AST) prepayments by March 20, 2020. The AST prepayment requirement is waived for April sales tax payments: Businesses should simply remit the sales tax they collected in March.			<a href="https://www.revenue.pa.gov/Pages/COVID19.aspx#PITDeadline">https://www.revenue.pa.gov/Pages/COVID19.aspx#PITDeadline</a>
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	<a href="http://www.tax.ri.gov/COVID/">http://www.tax.ri.gov/COVID/</a>
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.	<a href="https://dor.sc.gov/communications/scdor-offers-extension-to-file-returns-and-pay-taxes-due">https://dor.sc.gov/communications/scdor-offers-extension-to-file-returns-and-pay-taxes-due</a>
South Dakota	SD						
Tennessee	TN						
Texas	TX	No extension		In most instances, it will also provide waivers of penalties and interest. Call the Enforcement Hotline at 800-252-8880 to learn about available options.		Texas Comptroller has enacted agency wide teleworking starting March 16th. Phone: 800-252-8880	<a href="https://comptroller.texas.gov/about/emergency/">https://comptroller.texas.gov/about/emergency/</a>
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.				<a href="https://tax.utah.gov/commissioner/relax/2020-03-26-release.pdf">https://tax.utah.gov/commissioner/relax/2020-03-26-release.pdf</a>

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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.			<a href="https://tax.vermont.gov/coronavirus">https://tax.vermont.gov/coronavirus</a>
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	<a href="https://www.governor.virginia.gov/newsroom/all-releases/2020/march/headline-854722-en.html">https://www.governor.virginia.gov/newsroom/all-releases/2020/march/headline-854722-en.html</a>
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	<a href="https://www.governor.wa.gov/issues/issues/covid-19-resources/covid-19-resources-businesses-and-workers">https://www.governor.wa.gov/issues/issues/covid-19-resources/covid-19-resources-businesses-and-workers</a> <a href="https://dor.wa.gov/about/business-relief-during-covid-19-pandemic">https://dor.wa.gov/about/business-relief-during-covid-19-pandemic</a>
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%.			<a href="https://www.revenue.wi.gov/Pages/News/2020/Small-business-tax-relief.pdf">https://www.revenue.wi.gov/Pages/News/2020/Small-business-tax-relief.pdf</a>
Wyoming	WY						