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COVID-19 STATE SALES & USE TAX IMPACT

State	Sales & Use Tax Filing Deadline	Sales & Use Tax Payment Extension	Notes/Resource
Alabama	No	Yes	For Small Retail Businesses and businesses currently registered with the DOR under NAICS Section 72 business activities - late payment penalties waived through June 1, 2020. (https://revenue.alabama.gov/coronavirus-covid-19-updates/)
Alaska	N/A		
Arizona	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://azdor.gov/)		
Arkansas	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.dfa.arkansas.gov/services/category/taxes/)		
California	No	Yes	Effective April 2, 2020, small business taxpayers, those with less than \$5 million in taxable annual sales, can take advantage of a 12-month, interest-free, payment plan for up to \$50,000 of sales and use tax liability. (https://www.cdtfa.ca.gov/taxes-and-fees/sutprograms.htm)
Colorado	Yes	Yes	Colorado retailers that are required to file a sales tax return and remit sales tax on April 20, 2020 may extend their filing and remittance deadline to May 20, 2020. This is a one-time extension of the April 20, 2020 filing and remittance deadline for state and state-administered sales taxes. The extension does not apply to self-collecting home-rule taxing jurisdictions. (https://www.colorado.gov/pacific/tax/sales-tax-deadlines)
Connecticut	Yes	Yes	Taxpayers that have \$150,000 or less in annual Sales Tax liability qualify for an automatic extension of time to file and pay. Monthly Sales Tax filers: returns and payments due March 21, 2020 and April 30, 2020 are extended to May 31, 2020. Quarterly Sales Tax filers: returns and payments due April 30, 2020 are extended to May 31, 2020. (https://portal.ct.gov/DRS/COVID19/DRS-COVID-19-Response-FAQ#SUT)
Delaware	N/A		
D.C.	No	Yes	The DC OTR announced it "will automatically waive interest and late payment penalties of sales and use taxes for all businesses (except hotels and motels) for periods ending on February 29, 2020 and March 31, 2020 provided that payment of all taxes due for these periods are paid in full by July 20, 2020. All businesses must continue to timely file their monthly and quarterly sales and use tax returns through OTR's online portal, MyTax.DC.gov, to receive this benefit." (https://otr.cfo.dc.gov/publication/otr-tax-notice-2020-02-covid-19-emergency-sales-and-use-tax-relief)

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Florida	Yes	Yes	The Florida Department of Revenue has issued an emergency order to extend certain filing deadlines for Florida businesses with respect to Sales and Use Tax and Related Taxes. Penalty and interest waived for February 2020 reporting period if taxes are reported and remitted by March 31, 2020. For March 2020 reporting period due date is extended to April 30, 2020 if adversely affected by COVID-19. (https://floridarevenue.com/taxes/Pages/taxpayerInfoCovid19.aspx)
Georgia	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://dor.georgia.gov/coronavirus-tax-relief-faqs)		
Hawaii	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://tax.hawaii.gov/covid-19/)		
Idaho	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://tax.idaho.gov/i-2075.cfm)		
Illinois	No	Yes	The Illinois Department of Revenue is waiving penalty and interest on late Sales Tax payments for those operating eating and drinking establishments that incurred a total Sales Tax liability of less than \$75,000 in calendar year 2019. Qualified taxpayers are required to file Form ST-1 for each reporting period and start making payments on May 20, 2020. (https://www2.illinois.gov/Pages/news-item.aspx?ReleaseID=21284)
Indiana	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.in.gov/dor/7078.htm)		
Iowa	No	Yes	Iowa Small Business Relief Tax Deferral Program - Must apply and be approved for deferral of payments for 30 days and/or 60 days depending on return period. (https://tax.iowa.gov/COVID-19)
Kansas	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.ksrevenue.org/business.html)		
Kentucky	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://revenue.ky.gov/Pages/2019NovelCoronavirus.aspx)		
Louisiana	Yes	Yes	February 2020 Sales Tax - the March 20, 2020 deadline has been moved to May 20, 2020. There will be no interest or penalties if paid by the extended date. This is an automatic extension. (https://revenue.louisiana.gov/NewsAndPublications/COVID19LouisianaStateTaxFilingAndPaymentExtensions)
Maine	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.maine.gov/revenue/salesuse/salestax/salestax.html)		

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Maryland	Yes	Yes	Sales and Use Tax - The Comptroller is extending the time to file sales and use tax returns for sales taking place in February, March, April, and May of 2020 to July 15, 2020. Sales and use tax returns, and their accompanying payments, may be submitted by July 15, 2020 without incurring interest or penalties. (https://www.marylandtaxes.gov/schedule/covid.php)
Massachusetts	Yes	Yes	For vendors with cumulative liability for sales and use tax, including local option, under \$150,000 in the 12-month period ending February 29, 2020 (i.e., for tax collected through January 31, 2020), due dates for the filing of returns and making payments for sales, use, and meals taxes for February, March and April returns have been extended to June 20, 2020. For larger meals tax vendors that do not meet the \$150,000 threshold, there will be automatic penalty waivers for February, March and April returns filed by June 20, 2020, but interest will still accrue. (https://www.mass.gov/info-details/important-covid-19-coronavirus-response-update-from-dor)
Michigan	No	Yes	Waiver of penalty and interest for monthly or quarterly Sales Tax, Use Tax, Withholding Tax returns due on April 20, 2020 submitted through May 20, 2020. Waiver does not apply to accelerated Sales, Use or Withholding filers. (https://www.michigan.gov/taxes/0,4676,7-238-43519_43529---,00.html)
Minnesota	No	Yes	On April 9, 2020, the Minnesota Department of Revenue announced it is extending the grace period on Sales and Use Tax payments to May 20, 2020, for businesses identified in Executive Order 20-04. The DOR announced it will not assess penalties or interest on affected businesses. (https://www.revenue.state.mn.us/sales-and-use-tax)
Mississippi	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.dor.ms.gov/Business/Pages/Sales-Use-Tax-landing.aspx)		
Missouri	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://dor.mo.gov/business/)		
Montana	N/A		
Nebraska	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://revenue.nebraska.gov/)		
Nevada	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://tax.nv.gov/)		
New Hampshire	N/A		
New Jersey	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.state.nj.us/treasury/taxation/su.shtml)		
New Mexico	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.newmexico.gov/other-affected-services/tax-and-revenue-department/)		

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New York	Yes	Yes	Late filing and payment penalties will be abated on quarterly sales and use tax filings and remittances with a due date of March 20, 2020 for those who were unable to timely file and pay as result of the COVID-19 virus. Returns must be filed and the amount due must be paid within 60 days of the due date for this relief to apply. Exception Sales Tax Vendors who are required to file returns on a monthly basis and participants in the Promptax program for sales and use tax or prepaid sales tax on fuel are not eligible for this relief. (https://www.tax.ny.gov/pdf/notices/n20-1.pdf)
North Carolina	Yes	Yes	North Carolina Tax Penalty Relief from March 15, 2020 through July 15, 2020. The DOR expands relief from the following penalties for failing to obtain a license, to file a return, or to pay taxes. The DOR will not assess penalties for failure to obtain a license, failure to file a return, or failure to pay a tax that is due on March 15, 2020 through July 15, 2020, if the corresponding license is obtained, return is filed, or tax is paid on or before July 15, 2020. (https://files.nc.gov/ncdor/documents/files/2020-3-31-Important-Notice-COVID-4.pdf)
North Dakota	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.nd.gov/tax/covid-19-tax-guidance/)		
Ohio	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.tax.ohio.gov/Coronavirus.aspx)		
Oklahoma	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.ok.gov/tax/COVID-19_Information_and_Updates.html)		
Oregon	N/A		
Pennsylvania	No	Yes	Pennsylvania has announced that businesses that collect Pennsylvania sales tax will not have to make Accelerated Sales Tax (AST) prepayments in April, May or June. This means businesses that normally have a monthly prepayment requirement will not be charged penalties for missing the prepayment deadline during this three-month period. (https://www.revenue.pa.gov/Pages/COVID19.aspx#AcceleratedSTPrepayments)
Rhode Island	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (http://www.tax.ri.gov/Advisory/ADV_2020_16.pdf)		
South Carolina	Yes	Yes	State returns and payments due April 1 – June 1 will now be due June 1, 2020. Penalty and interest will not be charged if payment is made by June 1. (https://dor.sc.gov/emergencies)
South Dakota	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://dor.sd.gov/covid-19-faq/)		
Tennessee	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.tn.gov/revenue/news---events/hot-topics-main/hot-topics/covid-19-updates.html)		



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Texas	No	Yes	The Comptroller's office is offering short-term payment agreements and, in most instances, waivers of penalties and interest. Taxpayers are asked to call the Enforcement Hotline at 800-252-8880 to learn about options for remaining in compliance and avoiding interest and late fees on taxes due. (https://comptroller.texas.gov/taxes/sales/)
Utah	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://tax.utah.gov/general/covid#file-pay)		
Vermont	No	Yes	The Department will provide temporary relief to Vermont businesses who owe Meals and Rooms Tax or Sales and Use Tax. Businesses that are unable to meet the March 25 and April 25 filing deadlines will not be charged any penalty or interest for late submissions. (https://tax.vermont.gov/business-and-corp/sales-and-use-tax)
Virginia	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://www.tax.virginia.gov/sites/default/files/inline-files/covid-19-sales-tax-bulletin.pdf)		
Washington	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://dor.wa.gov/about/business-relief-during-covid-19-pandemic)		
West Virginia	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (https://tax.wv.gov/Business/SalesAndUseTax/Pages/SalesAndUseTax.aspx)		
Wisconsin	No	Yes	DOR will not assess late filing fees or penalties if sales/use tax returns are filed by April 30 or June 1. (https://www.revenue.wi.gov/Pages/News/2020/Small-business-tax-relief.pdf)
Wyoming	No announced changes at this time. Adversely effected taxpayers should contact the DOR directly to see if relief may be available. (http://revenue.wyo.gov/)		