

Blog Post

UPDATED: A 50-State Guide to State and Local Tax Responses Amid the COVID-19 Pandemic

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As state and local governments continued to announce extensions and other relief, we revise our guide to include the most recent announcements.

As state and local governments continued to announce various tax, lending and filing relief measures in response to the COVID-19 pandemic, we have revised [our original post](#) to include the most recent announcements. We will continue to revise as more information is made available.

State and local governments, like the federal government, have enacted a wide-range of changes with respect to administration and tax collection, among others. Some of these measures are more surprising than others, and sometimes they are announced in advance of the necessary guidance needed to ensure successful implementation of such measures. The most common response by state and local governments has been the extension of filing and payment deadlines, however, some states are responding in other ways such as promising to assist with small business loans or changing the qualifications for unemployment benefits.

Ultimately, states and local governments are trying to find a balance between assisting their citizens while also having enough revenue to meet debt

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covenants and to properly run its governmental functions. Some states, such as Texas, indicated that they would not extend all filing or payment deadlines (such as the February sales and use tax filing and payment) as these funds were needed to continue to provide emergency services across the state.

Below is a summary of various state and local actions, which may continue to change and evolve over time as each jurisdiction seeks different remedies and incentives.

Filing and Payment Extensions and Nexus Relief:

- Alabama

Income Tax: Also, the deadline for individual income tax, corporate income tax, financial institution excise tax (FIET), and business privilege tax (BPT) and all associated payments have been extended to July 15, 2020. Interest, penalties and additions to tax with respect to these filings and payments will begin to accrue on July 16, 2020.

Sales Tax: Small businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less and food service businesses may file their monthly sales tax returns for the February, March, and April 2020 reporting periods without paying the state sales tax reported as due, provided it is paid by June 1, 2020. The state will waive late payment penalties through June 1, 2020.

Excise Tax: The state has also provided relief to the hotel industry by waiving late payment penalties for state lodgings taxes through June 1, 2020.

Miscellaneous: March and April 2020 motor vehicle registration and vehicle property tax

payment deadlines were extended to May 15, 2020

- **Alaska**

Income Tax: The Alaska Department of Revenue is extending the deadlines for all income and estimated tax payments to July 15, 2020. Penalties and interest will begin to accrue for any unpaid balances as of July 16, 2020.

- **Arizona**

Income Tax: Deadline for filing and paying state income taxes has been moved from April 15 to July 15, 2020. Taxpayers filing state tax returns or submitting payments after the previous April 15 deadline and before July 15, 2020 will not be assessed late filing or late payment penalties.

- **Arkansas**

Income Tax: State deadline to file and pay individual income taxes (Individual Income Tax, Subchapter S Corporations, Fiduciary and Estates, Partnership Income Tax and Composite Returns originally due on 15 April 2020) has been extended to July 15, 2020. This extension does not apply to 2020 estimated Individual Income Tax payments due on April 15 or June 15.

- **California**

Income Tax: The FTB is postponing, until July 15, 2020, the filing and payment deadlines for all individuals and business entities for the following: (1) 2019 tax returns; (2) 2019 tax return payments; (3) 2020 first and second quarter estimate payments; (4) 2020 LLC taxes and fees; and (5) 2020 non-wage withholding payments.

Sales/Excise Tax: The CDTFA is now providing a three-month extension for the filing and payment of all taxes and fees administered by CDTFA to

any businesses filing a return for less than \$1 million in tax. Also, all businesses will have an extra 60 days to file claims for refund from CDTFA or to appeal a CDTFA decision to the Office of Tax Appeals. Additionally, businesses with less than \$5 million in taxable annual sales can request to defer up to \$50,000 in sales and use tax liability, paying in installments over 12 months without interest or penalties.

- **Los Angeles County** - Property owners affected by the coronavirus that are unable to pay their property taxes due April 10th can apply for late payment penalty abatement via an online form.
- **San Francisco** - Quarterly estimated tax payments of the Gross Receipts Tax, Payroll Expense Tax, Commercial Rents Tax, and Homelessness Gross Receipts Tax normally due on April 30, 2020 are waived for taxpayers or combined groups that had combined San Francisco gross receipts in calendar year 2019 of \$10,000,000 or less. These estimated tax liabilities should now be paid with their annual tax payments for tax year 2020, which will generally be due by March 1, 2021. Also, license fees collected on behalf of the Department of Public Health, Fire Department, Police Department, Entertainment Commission and the Office of Cannabis will be extended to June 30, 2020.

- **Colorado**

Income Tax: The income tax payment deadline has been extended for all Colorado taxpayers by 90 days until July 15, 2020. All income tax returns that were required to be filed by April 15, 2020 are granted an automatic six-month extension and are due on or before October 15, 2020. In addition, estimated tax payments due on or after April 15 can also be filed later.

Sales Tax: Colorado retailers that are required to file a sales tax return and remit tax by April 20, 2020 may extend their filing and remittance deadline to May 20, 2020 without penalty or interest provided that the return and full amount due are made by May 20, 2020.

Property Taxes: The filing deadline for business personal property, taxable natural resource property, and taxable oil and gas property was extended to June 15, 2020.

- **Connecticut**

Income Tax: The deadline for filing individual income, trusts and estates, pass-through entity, corporation, estate, gift, and unrelated business income tax returns and payments due between March 15, 2020 and July 15, 2020 is extended to July 15, 2020.

Sales Tax: Small business taxpayers that have \$150,000 or less in annual sales tax liability qualify for an automatic extension - returns and payments originally due March 31, 2020 and April 30, 2020, are extended to May 31, 2020.

Excise Tax: Taxpayers that have \$150,000 or less in annual Room Occupancy Tax also qualify for an automatic extension - returns and payments originally due March 31, 2020 and April 30, 2020, are extended to May 31, 2020

- **Delaware**

Income Tax: Personal income, corporate tentative, and fiduciary income tax returns are now due July 15, 2020. Estimated personal income tax payments that are due on April 30, 2020 are extended to July 15, 2020. Additionally, taxpayers may request an extension for personal income tax and fiduciary income tax returns online by submitting forms 1027 and 400-EX,

respectively. This will provide an automatic extension of time to file to October 15, 2020.

- **District of Columbia**

Income Tax: The deadline for taxpayers to file and pay their 2019 District of Columbia individual and fiduciary income tax returns (D-40, D-41, and D-40B), partnership tax returns (D-65), and franchise tax returns (D-20, D-30) is extended to July 15, 2020.

Sales Tax: Effective March 11, 2020, Chief Financial Officer (CFO) may waive penalties and abate interest for failure to timely pay sales and use tax for periods ending on February 29, 2020 or March 31, 2020, provided that all taxes for such periods are paid in full on or before July 20, 2020.

Property Tax: The CFO may waive penalties and abate interest (upon request by the taxpayer) for the first installment of real property tax for the 2020 tax year (due on or before March 31) provided the property owner pays the installment by June 20, 2020.

Nexus Relief: The D.C. Office of Tax and Revenue will not claim nexus for corporation franchise tax or unincorporated business franchise tax purposes, based solely on the temporarily relocation of employees in the District during the declared public emergency period and including any extensions.

- **Florida**

Sales/Excise Tax: *Adversely affected taxpayers* that are required to file and pay any of the following taxes: sales and use tax, discretionary sales surtax, tourist development tax, new tire fees, rental car surcharges, prepaid wireless E-911 fees, lead acid battery fees, and dry-cleaning gross receipts tax will receive an extension. For these *adversely affected taxpayers* who collected tax

during the February reporting period, and were unable to meet the March 20, 2020 due date, penalties and interest will be waived if the taxes are reported and remitted by March 31, 2020. For taxes collected in March and due on or before April 20, 2020, these same taxpayers have an extended due date of April 30, 2020.

- **Pinellas County** – The deadline for filing Tangible Personal Property returns was extended by 45 days, the deadline is now May 15th, 2020.

- **Georgia**

Income Tax: Automatically extended the 2019 income tax filing and payment deadline of returns and payments due on or after April 15 and before July 15 to July 15, 2020, without penalties or interest. It also includes estimated income tax payments due on April 15, 2020, for the taxpayer's 2020 taxable year. Also, the statute of limitations to file a refund claim for a previous tax year has been extended to July 15, 2020.

- **Hawaii**

Income Tax: State income tax returns and payments due from April 20, 2020 to June 20, 2020 are postponed to July 20, 2020. This relief does not include estimated income tax payments for the 2020 taxable year.

- **Idaho**

Income Tax: Income tax filing and payment deadlines, including estimated payments, have been extended from April 15, 2020, to June 15, 2020. The extension applies to all taxpayers – including individuals, businesses, and entities – regardless of the amount owed. Penalty and interest won't apply if taxpayers file their return

and pay by June 15.

- **Illinois**

Income Tax: Estates with returns and payments due between March 16, 2020 and April 15, 2020 will receive a 30-day extension for filing and payment. An extension of time to pay does not waive or abate statutory interest. The deadline for individual, trust, and corporate income taxes have been extended to July 15, 2020 - no additional forms or requests for extensions are required. Note, this does not apply to 2020 estimated payments which are still due April 15 and June 15, partnerships or s-corporations filing replacement tax returns, withholding income tax returns (IL-1065 and pass through entity payments that they are required to make on behalf of their nonresident members) and previously extended returns (i.e., extended fiscals are still due on April 15). The usual requirements/penalties will apply to the 2020 estimated payments.

Sales Tax: Delays the payment of sales tax (but not the filing of returns) by eating and drinking establishments whose 2019 annual sales tax was less than \$75,000. IDOR will automatically waive penalties and interest on late payments of sales tax for March, April and May, if such payments commence as scheduled by IDOR starting on May 20th.

- **Chicago** - Extended the due dates for bottled water tax; checkout bag tax; amusement tax; hotel accommodation tax; restaurant tax; and the parking tax to April 30, 2020. The city will also suspend all non-public safety related business penalties until April 30, 2020.

- **Indiana**

Income Tax: Individual and Corporate Income tax

filing and payment deadlines have been extended to July 15, 2020. Also, all property taxes to remain due on May 11, 2020, however, counties must waive penalties on payments after May 11, 2020 for a period of 60 days. This waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers.

Business Personal Property Taxes: The business personal property returns, compliance statements, and tax incentive applications that were due May 15, 2020 have all been extended to a new June 15, 2020 due date.

Nexus Relief: The Indiana Department of Revenue will not seek to impose corporate income tax nexus against an out-of-state business based on the relocation of employees to Indiana that is the direct result of temporary remote work requirements arising from and during the COVID-19 pandemic health crisis. In addition, a taxpayer's P.L. 86-272 protection will not be lost due to an employee's need to telework from Indiana during the covered time period. This measure will be in force only while an official federal, state, or local government work-from-home order is in effect.

- Iowa

Income Tax: Extended filing and payment deadlines for income, franchise, and money and credits taxes with a due date on or after March 19, 2020, and before July 31, 2020, to a new deadline of July 31, 2020. The extension does not apply to estimated tax payments. Also, income tax withholding deposits due for the period ending March 15, 2020 is extended from March 25, 2020, to April 10, 2020.

Sales/Withholding Tax: Business may apply for a sales and/or withholding tax deferral - for any sales and/or withholding tax filing due during the period beginning March 20, 2020, through the

close of business on April 30, 2020, the tax deferral provides an additional 60 days from the original due date to file and remit the tax owed. Penalty associated with these tax filings due during the period beginning March 20, 2020, through close of business on April 30, 2020, will be waived. Interest is waived for 60 days from the date the tax return was originally due. Also, penalties and interest related to late property tax payments are suspended for the duration of the emergency proclamation.

Property/Excise Tax Relief: Interest and penalties for late property tax payments and late alcoholic beverage tax payments have been temporarily suspended.

- **Kansas**

Income Tax: The filing deadline for filing and paying individual income tax, fiduciary income tax, corporate income and privilege tax, is extended to July 15, 2020. Penalties and interest on estimated payments will be waived if the payment is made by July 15, 2020.

Miscellaneous: The deadline for homestead or property tax relief claims was extended to October 15, 2020.

- **Kentucky**

Income Tax: Kentucky income tax return filings and payments due on April 15, 2020, May 15, 2020, and June 15, 2020 for individual, corporate, limited liability, fiduciary and pass-through filers, will now be due July 15, 2020, including first and second quarter estimated tax payments. In addition, all enforced collection action have been suspended. Fees and interest corresponding to Kentucky income tax filings and payments now due on July 15, 2020 for these taxpayers will begin on July 16, 2020.

Property Tax: The Business Personal Property tax return (form 62A500) filing deadline has also been extended to July 15, 2020.

- **Louisville** – The city will extend the 2019 LMRC Occupational License Tax Return (Form OL-3) or Extension Request (Form OL-3E) filing due date from April 15, 2020 to July 15, 2020.

- **Louisiana**

Income Tax: Filing and payment deadline for certain partnership, individual, fiduciary, and corporate income tax and franchise returns and payments has been extended to July 15, 2020.

Sales/Excise Tax: The state has extended sales, beer excise, and wine excise tax return and payment deadlines for the February 2020 tax period from March 20, 2020 to May 20, 2020.

Property Tax: Filing personal property tax returns with local assessors is extended until at least April 30.

Miscellaneous: Annual reports required to be filed by public service companies are also extended until at least April 30.

- **New Orleans** - The city will waive fines, fees, interest, and penalties on sales tax payments for 60 days.

- **Maine**

Income Tax: The State extended the filing and payment deadline for income tax payments from April 15, 2020, to July 15, 2020. This includes Form 1040ME (Maine Individual Income Tax Return), Form 1041ME (Maine Income Tax Return for Estates and Trusts), Form 1120ME (Maine Corporate Income Tax Return), and Form 1120B-

ME (Maine Franchise Tax Return) including estimated payments.

- **Maryland**

Income Tax: Maryland is following the relief provided by the federal government's 90-day extension of the April 15, 2020 to July 15, 2020. The due date for estimated income tax payments for the second quarter of 2020, originally due on June 15, 2020, is extended to July 15, 2020. Also, the statute of limitations for filing an income tax refund claim for tax year 2016 is extended until July 15, 2020.

Sales/Excise Tax: Extended the time to file returns for sales taking place in February, March, April, and May of 2020 to July 15, 2020 for sales and use tax and various excise taxes and fees (including admission and amusement, alcohol, tobacco, motor carrier and motor fuels). No interest or penalty will be due for late income tax payments if Maryland business and individual income taxpayers make 2019 tax payments by July 15, 2020. Taxpayers who paid their sales tax obligations that were due March 20, 2020 before the Comptroller announced an extension may request a refund of the tax paid in March by emailing the Comptroller's office. The payments will be due by June 1, 2020.

Withholding Tax: Extended the time to make withholding payments to July 15, 2020. Any withholding payments due for periods including February, March, April and May, 2020, may be submitted by July 15, 2020 without incurring interest or penalties.

- **Massachusetts**

Income Tax: Personal income tax returns and payments due April 15, 2020 will now be due July 15, 2020. The July 15, 2020 due date applies to

personal income tax, estate and trust income tax, and income tax due with a partnership composite return with an April 15, 2020 due date. It also applies to an April, 2020 tax installment owed by a personal income taxpayer with respect to deemed repatriated income, and estimated 2020 tax payments. Late-file and late-pay penalties for corporate excise (including financial institution and insurance premiums excise) returns and payments due on April 15, 2020 will be waived when those returns and payments are filed and made by July 15, 2020. By law, interest will still accrue on any amounts not paid by April 15, 2020.

Sales Tax: Sales and use tax filing and payments for vendors whose cumulative sales and use tax liability in the 12-month period ending February 29, 2020 is less than \$150,000 - returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, will be suspended. All such returns and payments will be due on June 20, 2020. The suspension does not apply to marijuana retailers, marketplace facilitators or vendors selling motor vehicles who have to continue to file returns and make payments.

Excise Tax: Operators subject to the Room Occupancy Excise tax whose cumulative liability in the 12-month period ending February 29, 2020 is less than \$150,000 - returns and payments due during the period beginning March 20, 2020 and ending May 31, 2020, inclusive, will be suspended. All such returns and payments, including any local option amount will be due on June 20, 2020. The suspension does not apply to intermediaries that must continue to file returns and make payments. The Department will waive late-file or late-pay penalties for returns and payments due during the period March 20, 2020 through May 31, 2020 for certain businesses impacted by the outbreak.

Property Tax: Local governments may opt to

extend the due dates of property tax bills under from April 1, 2020 (for semi-annual billing communities with annual preliminary bills) or May 1, 2020 to a date not later than June 1, 2020.

Nexus Relief: The below outlined nexus relief is in effect beginning March 10, 2020 and ending when the state of emergency declared in Executive Order 591 is no longer in effect:

- *Personal Income and Withholding Tax:*

A. All compensation received for personal services performed by a non-resident who, immediately prior to the Massachusetts COVID-19 state of emergency, was an employee engaged in performing such services in Massachusetts, and who, during such emergency, is performing such services from a location outside Massachusetts due solely to the Massachusetts COVID-19 state of emergency, will continue to be treated as Massachusetts source income subject to personal income tax and personal income tax withholding.

B. A resident employee suddenly working in Massachusetts due to a state's COVID-19 state of emergency who continues to incur an income tax liability in that other state because of that state's sourcing rule will be eligible for a credit for taxes paid to that other state. In addition, the employer of such employee is not obligated to withhold Massachusetts income tax for the employee to the extent that the employer remains required to withhold income tax with respect to the employee in such other state.

- *Sales and Use Tax Nexus:*

The presence of one or more employees that previously worked in another state but, solely due to the COVID-19 pandemic, are working remotely from Massachusetts, will not in and of itself trigger nexus for sales and use tax collection purposes.

- *Corporate Excise Tax Nexus:*

For the duration of the Massachusetts COVID-19 state of emergency, the Department will not consider the presence of one or more employees working remotely from Massachusetts solely due to the COVID-19 pandemic to be sufficient in and of itself to establish corporate nexus. In addition, such presence will not, of itself, cause a corporation to lose the protections of Public Law 86-272.

- *Corporate Excise Tax Apportionment:*

The Department will not consider the presence of one or more employees working remotely from Massachusetts solely due to the COVID-19 pandemic to be sufficient in and of itself to establish corporate nexus. Relatedly, for the duration of the COVID-19 state of emergency, services performed by such an employee in Massachusetts will not be considered to increase the numerator of the employer's payroll factor for corporate apportionment purposes

- **Michigan**

Income Tax: State of Michigan income tax returns and payments due on April 15, 2020 or April 30, 2020 are now due July 15, 2020 or July 31, 2020 respectively. According to Executive Order 2020-26, second quarter 2020 estimated income tax payments are extended to conform with IRS Notice 2020-23. Penalty and interest for late filing of the return

will not accrue between April 15, 2020 and July 15, 2020 for most individuals, fiduciaries and most corporations.

Sales Tax: Business taxpayers scheduled to make sales, use and withholding tax payments for March and April or for the first quarter of 2020 can postpone filing and payment requirements until May 20, 2020. Treasury will waive all penalties and interest.

Miscellaneous: Executive Order moves the tax foreclosure deadline from March 31, 2020, to May 29, 2020, or 30 days after the state of emergency declared in Executive Order 2020-04 is terminated, whichever comes first.

- **Detroit** - city of Detroit income tax returns and payments due on April 15, 2020 are now due before midnight on July 15, 2020.
- **Other cities within State of Michigan** - Cities with income taxes due on April 15, 2020 or April 30, 2020 will now be due on July 15, 2020 or July 31, 2020, respectively.

- **Minnesota**

Income Tax: Individual income tax filings and payments deadlines have been extended to July 15, 2020, without any penalty and interest. This grace period does *not* include estimated tax payments for individual income taxes due April 15, 2020, for the 2020 tax year.

Sales Tax: Granted a 30-day extension for certain bars, restaurants, and other places of public accommodation to pay their February sales tax, extending the deadline from March 20, 2020 to May 20, 2020. Also, identified businesses with a monthly or quarterly Sales and Use Tax payment due April 20, 2020, will now have until May 20, 2020, to make that payment. These businesses should still file their returns by the due dates but

do not have to make payments until May 20, 2020.

Estate Tax: The estate tax filing and payment deadline was extended to July 15, 2020.

- **Mississippi**

Income Tax: The deadline to file and pay the 2019 individual income tax and corporate income tax is extended until May 15, 2020. The first quarter 2020 estimated tax payment is also extended until May 15, 2020. Penalty and interest will not accrue on the extension period through May 15, 2020.

Withholding Tax: Also, withholding tax payments for the month of April have been extended to May 15, 2020. The extension does not apply to Sales Tax, Use Tax, or any other tax types. Also, Mississippi State Tax Department has announced that income tax withholding requirements will be based on employees' normal work location, not their temporary telework location.

Nexus Relief: Mississippi will not assert income tax nexus based on any coronavirus-necessitated changes in an employee's temporary work location and it will not alter income apportionment based on such a relocation. These rules apply only while telework requirements are in effect.

- **Missouri**

Income Tax: Income tax payment deadlines for individual and corporate income returns due April 15, 2020, are extended to July 15, 2020. This extension also applies to estimated tax payments for tax year 2020 that are due on April 15, 2020. Penalties and interest will begin to accrue on any remaining unpaid balances as of July 16, 2020.

- **City of St. Louis** - The earnings tax filing deadline has been extended from April 15, 2020 to July 15, 2020.
- **City of Kansas City** - The 2019 Earnings Tax filing and payment deadline has been extended to July 15, 2020.

- **Montana**

Income Tax: Extension of payment and filing deadlines for 2019 individual income taxpayers to July 15, 2020. The Montana Department of Revenue will be lenient in waiving penalties and interest associated with late tax payments and the Department will work with taxpayers on an individual basis. The deadline for those making estimated individual income tax payments has also been extended to July 15 for both first and second quarters 2020.

- **Nebraska**

Income Tax: The tax filing deadline is extended to July 15, 2020 for state income tax payments and estimated payments that were originally due on April 15, 2020. The Tax Commissioner may grant penalty or interest relief depending on individual circumstances.

Excise Tax: Penalties for late alcoholic beverage excise tax payments will also be waived.

- **New Hampshire**

Income Tax: There is no extension of the deadline to file or pay the Business Tax (Business Profits Tax and Business Enterprise Tax), Interest and Dividends Tax, Meals and Rentals Tax, or any other tax. *However*, for tax year 2019, business tax and interest and dividends tax returns are due on April 15, 2020 - taxpayers who have paid their tax in full by the return due date are entitled to an

automatic 7-month extension of the time to file their New Hampshire Business Tax or interest and Dividends Tax return. Qualifying taxpayers of the Business Profits Tax, Business Enterprise Tax, and Interest and Dividends Tax may receive an extension to June 15 to file and remit payments without penalties and interest accruing. Business taxpayers will qualify only if they owed no more than \$50,000 in total Business Profits Tax and Business Enterprise Tax liability in tax year 2018, and individual taxpayers qualify only if they owed no more than \$10,000 in Interest and Dividends Tax in 2018.

Property Tax: Local governments are authorized to give abatements on interest for late property tax payments while the state of emergency is in effect.

- **New Jersey**

Income Tax: The filing date for corporate taxpayers and individual taxpayers will be extended to July 15, 2020. The due date for payments of Gross Income Tax and Corporation Business Tax with an original due date of April 15, 2020 are extended to July 15, 2020.

Nexus Relief: For corporation business tax purposes, New Jersey will waive the nexus impact on out-of-state corporations with employees temporarily required to work from their New Jersey homes. This waiver applies only if the employees are teleworking solely as a result of closures due to the coronavirus outbreak and/or the employer's social distancing policy.

- **New Mexico**

Income Tax: New Mexico will extend income tax deadlines consistent with the IRS, taxpayers will now have until July 15, 2020 to pay for personal income taxes and corporate income taxes.

Penalties will not be imposed, but unpaid balances will continue to accrue interest.

Withholding Tax: Employer-paid withholding taxes from employee wages that are due each month from March through June will now be due July 25. Interest will accrue but Governor Lujan Grisham “expressed support for waiving or refunding any interest owed by taxpayers taking advantage of the extensions announced today.”

- **New York**

Income Tax: New York will follow the IRS in waiving penalties and interest for late income tax returns and payments filed by July 15, 2020.

Sales Tax: The state will waive penalties and interest on sales tax collections due March 20, 2020 from businesses. The sales tax deadline will stand, but late filing penalties and interest on all quarterly sales and use tax returns due March 20, 2020 under certain conditions may be waived.

- **New York City** - Waiver of penalties for business and excise taxes due between March 16, 2020, and April 25, 2020. Taxpayers may request to have the penalties waived on a late-filed return, or in a separate request.

- **North Carolina**

Income Tax: The deadline to file Income and Franchise Tax Returns was extended to July 15, 2020.

Sales/Excise/Withholding Taxes: Expanded penalty waiver applies to sales and use tax, withholding tax, scrap tire disposal tax, white goods disposal tax, motor vehicle lease and subscription tax, solid waste disposal tax, 911 service charges, dry-cleaning solvent tax, primary forest products tax, freight car line companies,

and various taxes administered by the Excise Tax Division. The expanded waiver applies to all affected taxes and returns due between March 15 and July 15, 2020 if the return is filed or the tax is paid by July 15, 2020. There is no interest waiver available.

- **North Dakota**

Income Tax: The income tax returns and payment deadline was extended to through July 15, 2020 without penalty and interest.

- **Ohio**

Income Tax: Extended the deadline to file and pay the state income tax to July 15, 2020. Extensions and waivers will be available to those filing the Ohio individual income tax, the school district income tax, the pass-through entity tax, and to those that have opted in to have the tax commissioner administer the municipal net profit tax through the state's centralized filing system. Quarterly estimated income tax payments for the first and second quarterly payments (normally due April 15 and June 15 respectively) have both been extended to July 15 for individuals, estates, trusts, and certain businesses. The Department will waive the penalties and interest for all these during the extension period.

- **Oklahoma**

Income Tax: Taxpayers now have until July 15, 2020 to file and pay their 2019 Oklahoma income tax return. Individual and other non-corporate tax filers can defer up to \$1 million of income tax payments until July 15, 2020, without penalties or interest. Corporate taxpayers will be granted a similar deferment of up to \$10 million of income tax payments until July 15, 2020, without penalties or interest.

- **Oregon**

Income Tax: Oregon will automatically follow federal tax filing extensions for income taxes.

Commercial Activity Tax: The Department will not assess underpayment penalties on taxpayers making a good faith effort to estimate their first quarter payments of the Commercial Activity Tax that are due April 30, 2020.

- **Pennsylvania**

Income Tax: The deadline for taxpayers to file their 2019 Pennsylvania personal income tax returns is extended to July 15, 2020 without penalty or interest. This extension applies to both final 2019 tax returns and payments, and estimated payments for the first and second quarters of 2020.

Sales Tax: Businesses that collect Pennsylvania sales tax will not have to make Accelerated Sales Tax (AST) prepayments in April, May or June. Businesses that normally have a monthly prepayment requirement will not be charged penalties for missing the prepayment deadline during this three-month period. Under this new scenario, the Department is asking businesses to simply remit the sales tax that they collected during the prior month. The due dates to remit sales tax will be April 20, May 20 and June 22, which follows the standard due dates for monthly filers who have no prepayment requirement.

Nexus Relief: For corporate net income tax purposes, employees temporarily working from home in the Commonwealth due to COVID-19 will not create nexus for their out-of-state employer. This change in nexus policy applies while the governor's Proclamation of Disaster Emergency is in effect.

- **City of Philadelphia –**

- Nexus relief for this tax is also provided if an employee is working from Philadelphia solely as a result of the COVID-19 pandemic.

A. The due date for 2020 Real Estate Taxes is now June 15, 2020.

B. The Business Income and Receipts Tax and the Net Profits Tax filing and payment are extended to July 15, 2020, including estimated payments. Payments received after July 15, 2020 will accrue interest and penalty from April 15, 2020.

C. Non-resident employees who work for Philadelphia-based employers are not subject to Philadelphia Wage Tax during the time they are required to work outside of Philadelphia due to the pandemic.

D. The 2019 Annual Reconciliation Earnings Tax deadline is extended to July 15, 2020. Payments received after July 15, 2020 will accrue interest and penalty from April 15, 2020.

- **Rhode Island**

Income Tax: The Division of Taxation will mirror the federal extensions to July 15, 2020 for certain tax filings and payments including personal income, corporate income, personal property, fiduciary, bank excise, and insurance gross premiums. The extension also applies to estimated income tax payment

- **South Carolina**

Income Tax: All income tax, franchise tax, or corporate license fee filing or payment deadlines between April 1, 2020 and July 15, 2020 is extended to July 15, 2020. Individuals corporations, partnerships, banks, savings and

loans, utilities, trusts and estates, and tax-exempt organizations also qualify for this extension. In addition, the July 15, 2020 due date now applies to estimated tax payments.

Sales/Excise/Withholding Taxes: Tax returns and payments due April 1 - June 1 will now be due June 1, 2020 for all taxes other than income taxes. Penalty and interest will not be charged if payment is made by June 1. This includes Sales and Use Tax, Admissions Tax, Withholding Tax and other taxes filed and paid with the SCDOR.

- **Charleston** – Will defer the collection of local accommodation and hospitality taxes for 90 days.

- **South Dakota**

Bank Franchise Tax: Returns are automatically extended to July 30, 2020.

- **Tennessee**

Income Tax: The deadline for filing and paying for franchise and excise taxes is extended from April 15 to July 15, 2020. The Department of Revenue has extended the filing and payment deadline for the Hall Income Tax (Tennessee's tax on investment income) for all filers to July 15, 2020.

Business tax: The due date for filing and paying the state and local business tax was extended from April 15, 2020 to June 15, 2020.

- **Texas**

Franchise Tax: Franchise tax filing and payment deadline extended to July 15, 2020.

Excise Tax: The comptroller provided an extension of up to 90 days past the original due date to pay the motor vehicle tax. However, the

extension does not apply to seller-financed motor vehicle sales, as the tax is reported and paid directly to the Comptroller's Office instead of a county tax assessor-collector upon registration.

Unemployment Tax: The due date for the 1st Quarter 2020 Unemployment Insurance tax reports and payments is extended to May 15, 2020.

- Utah

Income Tax: Will conform to IRS filing deadlines for individual income tax filings, but the due dates for Utah corporate and pass-through entity filings are set by statute and requires legislative, not administrative, action to change.

- Vermont

Income Tax: The deadline for filing and paying personal income tax, corporate income tax and fiduciary income tax returns has been moved from April 15 to July 15, 2020.

Sales/Excise Tax: The Vermont Department of Taxes will provide relief to businesses owing Meals and Rooms Tax and Sales and Use Tax by foregoing any penalty or interest for those who are not able to meet the March 25 or April 25 deadlines.

- Virginia

Income Tax: Any income tax payments due during the period from April 1, 2020 to June 1, 2020 can now be submitted to the Department at any time on or before June 1, 2020 without penalty. If full payment of the amount owed during the period is not made by June 1, 2020, this penalty waiver will not apply, and late payment penalties will accrue from the original

date that the payment was due.

- **Washington**

Various Business Taxes: Businesses impacted by coronavirus can request filing and payment extensions and penalty waivers related to business tax filings.

- **Seattle** - Deferred business and occupational tax filings for certain small businesses and has closed its public-facing customer service counters for the time being.

- **West Virginia**

Income Tax: The deadline to file and pay 2019 annual income tax returns for individuals, trusts or estates, and corporations has been extended from April 15, 2020, to July 15, 2020. Failure to pay any balance of tax due by July 15, 2020 will result in the accrual of penalties and interest beginning July 16, 2020. This relief also extends to estimated tax payments for tax year 2020 that are due between April 15, 2020 and July 15, 2020 for individuals, trusts or estates, corporations, and pass-thru entities. This relief does not apply to employer withholding tax returns and payments or to any other tax collected by the Tax Commissioner.

- **Wisconsin**

Income Tax: Wisconsin income tax payment and return due dates are automatically extended to July 15, 2020. This is applicable to income tax payments, estimated income tax payments and returns due April 15, 2020. There will be no interest or penalty for the period of April 15, 2020 to July 15, 2020, but will begin on July 16, 2020 if not paid.

Sales/Excise Tax: Also, taxpayers may request a

one-month extension to file an excise tax return (motor fuel, alcohol and tobacco) and/or a sales and use tax return.

Other Relief:

- **Florida** - Will supplement federal Small Business Administration loans with a \$50 million bridge loan program from the state.
- **Illinois** - Plans to file emergency rules to help individuals unemployed due to COVID-19 qualify for unemployment benefits.
 - **Chicago** will provide small business loans to small business impacted by the outbreak.
- **Indiana** announced that, subject to the DOR approval, that the manufacturers making donations of medicine, medical supplies, or other goods in the furtherance of fighting the COVID-19 pandemic will not be subject to use tax on those items donated. In addition, groups or organizations who make any donations of medicine, medical supplies, or other goods will not incur a sales/use tax obligation. Donation of these items will not entitle the donor to a refund of any sales or use tax previously paid to the DOR or to a vendor.
- **Iowa** – Temporarily suspended collections of property taxes.
- **Oklahoma** - Ordered the temporary suspension of the costs and fees for oversize/overweight permits required of carriers whose sole purpose is transportation of materials, equipment, and supplies used for direct assistance in support of emergency relief efforts which would normally require an overweight permit.
- **Connecticut** has now suspended the plastic bag tax, which is a 10-cent-per-bag tax on disposable shopping bags, until May 15.

Other Impacts:

- **New York City** has postponed a hearing on preliminary reforms to its property tax.
- **Connecticut** Department of Revenue has requested taxpayers not to use walk in services.
- **Kentucky** Department of Revenue, **Ohio** Department of Taxation, **Idaho** State Tax Commission, **Massachusetts** Department of Revenue, and many others have suspended in person services.
- **Pennsylvania** Department of Revenue offices and call centers have closed.
- **Maryland's** legislative session will end early.
- **Louisiana** has suspended legal deadlines, including liberative prescription and preemptive periods applicable to legal proceedings in all courts, administrative agencies, and boards, until at least Thursday, April 30, 2020.
- **Tennessee** will not charge liquor-by-the-drink tax on take-out or delivery sales, however, sales and use tax will continue to apply to these sales.
- **Texas'** comptroller's audit offices are currently closed therefore the comptroller is temporarily suspending the 60-day deadline for businesses to contest audit results for both redetermination and refund hearings. Interest accrued during this period will be waived, and businesses will be notified to reestablish a request deadline at a later date. However, if taxpayers are able to request redetermination during the 60-day deadline, the Comptroller's Office can handle these requests.

Additionally, this outbreak is impacting litigation as many state courts and administrative bodies have rescheduled hearing dates and interim deadlines to later in the year. If you have any ongoing litigation related to tax or otherwise, we recommend that you discuss any potential deadlines with your attorneys as many have changed over the last few days.

We anticipate that additional extensions, relief, closures, and litigation impacts will be announced as

time goes on.

This information is intended to inform clients and friends about legal developments, including recent decisions of various courts and administrative bodies. This should not be construed as legal advice or a legal opinion, and readers should not act upon the information contained in this email without seeking the advice of legal counsel.