

Prepared by the Joint Fiscal Office
 March 31, 2020

Summary: States Tax Deferrals in Response to COVID-19	
Number of States who have...	
...extended Income Tax deadlines	41
...extended payment deadlines for sales taxes	11
...extended payment deadlines for other taxes	15

State Tax Filing and Payment Deferrals due to COVID-19 (as of March 31, 2020)				
State	Income Taxes	Sales Taxes	Other Taxes	Notes
Alabama	Yes	Yes	No	Income tax deadline pushed back to July 15 Sales tax payments for February, March and April pushed back. Filing is still required, and only available for those with less than \$62,500 in monthly sales in 2019
Alaska	N/A	No	No	
Arizona	Yes	No	No	Income tax deadline pushed back to July 15
Arkansas	Yes	No	No	Income tax deadline pushed back to July 15
California	Yes	No	No	Income tax deadline pushed back to July 15
Colorado	Yes	No	No	Income tax payment deadline pushed back to July 15 and filing deadline delayed to October 15
Connecticut	Yes	No	Yes	Personal income tax payment and filing deadline pushed back to July 15. All business income type returns due between March and June are delayed by at least 30 days
Delaware	Yes	N/A	No	State does not have traditional April 15 deadline, but April 30. All income tax payments and filing now due July 15
Florida	N/A	No	Yes	Property tax payments due March 31 will be delayed to April 15
Georgia	Yes	No	No	Income tax deadline pushed back to July 15
Hawaii	Yes	No	No	Hawaii does not follow an April 15 deadline, but instead uses April 22. Deadlines for filing and payment pushed back to July 20.
Idaho	Yes	No	Yes	Income tax deadline pushed back to July 15. Also, applications for property tax relief pushed back from April 15 to June 15.
Illinois	Yes	Yes	No	Income tax deadline pushed back to July 15. Penalties and interest will be waived on sales tax payments for February, March, April. Only eligible for those with 2019 sales tax liability under \$75,000. Deferred payments will be made in 4 chunks starting in May.
Illinois	Yes	No	No	Income tax deadlines pushed back to July 15
Iowa	Yes	No	Yes	All income tax returns and payments (Corporate, PIT, Franchise Taxes) delayed to July 31. Late payments of property taxes will not face penalties and interest. Alcoholic beverage tax payments are also delayed.
Kansas	Yes	No	No	Income tax deadlines pushed back to July 15
Kentucky	Yes	No	No	Income tax filing and payment deadlines pushed back to July 15, but interest will be applied to deferred payments
Louisiana	Yes	Yes	Yes	Personal income tax deadlines pushed back to July 15. Business excise taxes also pushed back to May 20 instead of March 20, but they must be "affected businesses." These include rental taxes, alcohol taxes, hotel taxes and sales taxes
Maine	Yes	No	No	Income tax deadlines pushed back to July 15.
Maryland	Yes	Yes	Yes	Business-related tax returns and payments due March, April and May are now due June 1. These include sales taxes, amusement taxes, alcohol, tobacco and motor vehicle fuel taxes. Income tax returns and payments now due July 15.
Massachusetts	Yes	Yes	Yes	Income tax deadlines pushed back to July 15. Sales tax payments due between March and May can now be paid by June 20. Only available to retailers with less than \$150,000 in liability in the 12-month period before February 29. Marketplace facilitators do not get an extension. Meals and Rooms taxes due between March and May can now be paid June 20.
Michigan	Yes	Yes	Yes	Income tax deadlines extended to July 15. Sales tax payments for March and April are deferred. Property tax foreclosures are suspended
Minnesota	Yes	Yes	Yes	Income tax deadlines extended to July 15. Sales tax payments are deferred for 30 days for restaurants, hotels, and other qualified businesses. Business tax payments have not been delayed. Gambling tax payments are also delayed for 30 days
Mississippi	Yes	No	No	Income tax deadlines for corporations and individuals are delayed to May 15. DOR has said they cannot extend it beyond the fiscal year because it would break balanced budget requirement
Missouri	Yes	No	No	Income tax deadlines for corporations and individuals are delayed to July 15

State Tax Filing and Payment Deferrals due to COVID-19 (as of March 31, 2020)

Continued

State	Income Taxes	Sales Taxes	Other Taxes	Notes
Montana	Yes	N/A	No	Personal income tax deadlines pushed back to July 15.
Nebraska	Yes	No	No	Personal income tax deadlines pushed back to July 15.
Nevada	N/A	No	No	
New Hampshire	N/A	N/A	No	No extensions for any taxes
New Jersey	No	No	No	A bill has been sent to the Governor to delay the income tax payment and filing deadline to June 30
New Mexico	Yes	No	No	Income tax payments and filing deadline pushed back to July 15, however, interest will be charged on delayed withholding payments
New York	Yes	Yes	No	Corporate and personal income tax filing and payment deadlines are delayed to July 15. Sales tax filing deadlines have not changed, but penalties and interest will not be charged for late payments
North Carolina	Yes	No	Yes	Business franchise taxes deadlines moved to July 15. Income tax deadlines moved to July 15, however, interest will be charged.
North Dakota	Yes	No	No	Income tax deadlines pushed back to July 15.
Ohio	Yes	No	Yes	Income tax deadlines pushed back to July 15. Also includes some pass-through taxes and school district taxes.
Oklahoma	Yes	No	No	Income tax deadlines pushed back to July 15.
Oregon	Yes	N/A	Yes	Personal income tax deadlines are pushed back to July 15. Corporate Activity Tax payments are still due April 30, but penalties will not be charged on underpayments.
Pennsylvania	Yes	No	Yes	Income tax deadlines pushed back to July 15. Certain property tax relief filing dates also extended to the end of the year
Rhode Island	Yes	No	No	Income tax deadlines pushed back to July 15.
South Carolina	Yes	No	No	Income tax deadlines pushed back to July 15.
South Dakota	N/A	No	No	
Tennessee	N/A	No	Yes	Investment income tax deadlines pushed back to July 15. All business franchise and excise taxes pushed back to July 15. Restaurants that sell alcohol for delivery do not need to pay usual alcohol taxes because the alcohol is consumed off premises.
Texas	N/A	No	No	Comptroller has issued a statement indicating no deferrals forthcoming
Utah	Yes	No	No	Corporate and personal income tax deadlines pushed back to July 15.
Vermont	Yes	Yes	No	Corporate and personal income tax deadlines pushed back to July 15. March and April payments for sales and use and M&R taxes delayed to May. Larger payers encouraged to continue to file and pay
Virginia	Yes	Yes	No	Virginia has an income tax deadline of May 1. Payments have been delayed to June 1 but not filing. Sales tax payments for March 20 can be delayed by one month without interest or penalties.
Washington	N/A	No	No	Extensions for the sales tax, and also business and occupation taxes will be granted upon request
West Virginia	Yes	No	No	Income tax deadlines pushed back to July 15.
Wisconsin	Yes	No	No	Income tax deadlines pushed back to July 15.
Wyoming	N/A	No	No	
District of Columbia	Yes	Yes	Yes	Income tax deadlines pushed back to July 15 except April 15 estimated payments. Sales and use tax penalties and interest waived for March and April payments. Real property tax (businesses) deferred until April 30. Hotel property taxes are deferred to June 30.

Source: Tax Foundation, state departments of revenue.

