

## State Tax Chart Results

**Tax Type:** Sales/Use

**Legend:**

N/A - Not Applicable  
 Update - See additional details within chart

**COVID-19 Tax Relief**

This chart shows whether states have issued sales and use tax guidance in response to the Coronavirus (COVID-19).

State	COVID-19 Tax Relief	Authority	Editorial Reference
AK	N/A	N/A	N/A
AL	<p>Yes.</p> <p>Small businesses whose monthly retail sales during the previous calendar year averaged \$62,500 or less 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. Late payment penalties will be waived through June 1, 2020. Businesses unable to timely pay their February, March, and April 2020 state sales tax liabilities who are currently registered with the Department as engaging in NAICS Sector 72 -Accommodation and Food Services (NAICS Sector 72) business activities will receive waivers through June 1, 2020, of late payment penalties for state sales tax liabilities reported on their returns.</p> <p>Late payment penalties for state lodgings tax liabilities for February, March, and April 2020 tax period will be waived through June 1, 2020. State lodging tax filers should timely file all lodgings tax returns as normal and report any taxes due.</p>	<p>Notice, Ala. Dept. of Rev., 03/18/2020; Ala. Commr. Order, Ala. Dept. of Rev., 03/18/2020; Release, Ala. Dept. of Rev., 03/19/2020; Order of the Commr. of Rev., Ala. Dept. of Rev., 03/19/2020; Release, Ala. Dept. of Rev., 03/20/2020</p>	¶23,020

	Update: 03/25/2020		
AR	Yes. The Department of Fiance and Administration has issued answers to frequently asked questions that discusses the COVID-19 extension for personal income tax returns and payments, but specifically states that other taxes must still be reported and paid according to existing Arkansas law.	Frequently Asked Questions Regarding The Impact of Coronavirus (COVID-19), Ark. Dept. of Fin. and Admin., 03/24/2020	¶23,020
AZ	No	N/A	¶23,020
CA	Yes. In response to COVID-19, the CDTFA announced an automatic 3-month filing and payment extension for any small business, i.e., any business filing a tax return, including a sales tax return, for less than \$1 million in tax, that will remain in effect through the reporting of taxes due on or before July 31, 2020. Taxpayers that do not qualify for the automatic extension may request an extension if they are unable to file and pay timely. The CDTFA also announced that it will allow taxpayers with less than \$5 million in taxable annual sales to apply for a 12-month, interest-free payment plan for up to \$50,000 in sales and use tax liability. Update: 04/07/2020 updated to reflect interest-free payment plan; previously updated to reflect the automatic extensions	California Department of Tax and Fee Administration News Release (NR 20-06), 03/31/2020; COVID-19 State of Emergency Webpage, California Department of Tax and Fee Administration, 04/01/2020; COVID-19 Extensions to File and Pay, California Department of Tax and Fee Administration, 04/01/2020; California Department of Tax and Fee Administration News Release (NR 20-07), 04/03/2020	¶23,020
CO	Yes. An extension is granted from April 20, 2020 to May 20, 2020 for sales tax filers to file and remit state and state-administered local sales tax, without penalties and interest. The extension does not apply to self-collecting home-rule taxing jurisdictions. However, a filer that does not	Colo. Code Regs. § 39-26-105-5 ; Executive Order D 2020 010, Governor's Office, State of Colorado, 03/20/2020; Website Post: Gov. Polis Announces State's Economic Response to COVID-19, Colo. Dep't. Rev., 03/20/2020; Executive Order D 2020 023, Governor's	¶23,020

	<p>file the return and remit payment in-full on or before April 20, 2020 will forfeit their 4% vendor/service fee and any vendor fees that apply to state-administered sales taxes, but a filer may retain the service fee and avoid penalty and interest if monthly returns for April sales are filed on or before May 20, 2020. The Colorado Department of Revenue clarified that: (1) for monthly filers, sales tax returns for March and April 2020 are due May 20, 2020 and (2) for quarterly filers, sales tax returns for the first quarter 2020 (January through March 2020) are also due May 20, 2020. The Colorado Department of Revenue adopted an emergency rule to comply with the filing and payment deadline extension from April 20, 2020 to May 20, 2020 for certain sales taxes.</p> <p><b>Update:</b> 05/08/2020 Filing and payment deadline extended to 05/20/2020 due to COVID-19</p>	<p>Office, State of Colorado, 04/05/2020; Website Post: Sales Tax Deadline Extension Due to COVID-19, Colo. Dept. Rev., 04/06/2020 ; Website Post: April 2020 Sales Tax Deadline Extension, Emergency Rule Adoption, Colo. Dept. Rev., 04/07/2020 ; Executive Order D 2020 057, Governor's Office, State of Colorado, 05/04/2020 ; Website Post: Governor Polis Signs Executive Order, Colo. Dept. Rev., 05/04/2020; TaxInfoEmail: Sales Tax Return Deadline for March, April, and Q1 2020, Colo. Dept. Rev., 05/07/2020</p>	
CT	<p>Yes. Connecticut has extended the deadlines for filing and payment of sales and use taxes (Form OS-114) and room occupancy tax for small business taxpayers that have \$150,000 or less in annual sales tax liability using a calendar year look back period of January 1, 2019, through December 31, 2019. For monthly sales tax and room occupancy tax filers, returns and payments due March 31, 2020, and April 30, 2020, are extended until May 31, 2020. For quarterly filers, returns and payments due April 30, 2020, are extended to May, 31, 2020.</p>	<p>Connecticut COVID-19 Frequently Asked Questions (updated through March 30, 2020), 03/30/2020; Connecticut extends filing and payment deadlines for sales and use tax and room occupancy tax to small businesses, 03/30/2020.</p>	¶23,020
DC	<p>Yes. The District will waive</p>	<p>Dist. of Columbia Revenue Notice No. 2020-02, ,</p>	¶23,020

	<p>penalties and 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.</p> <p>All vendors who are required to file sales and use tax returns on either a monthly or a quarterly basis are eligible for this relief, except for hotels and motels permitted to defer real property taxes under the COVID-19 Response Emergency Amendment Act of 2020.</p> <p>Any hotel or motel vendor registered with the NAICS code 72111, 721110, 72112 or 721120 is ineligible for this relief.</p>	<p>03/20/2020; D.C. Office of Tax and Revenue, "COVID-19 Emergency Sales and Use Tax Relief," 03/20/2020</p>	
DE	N/A	N/A	N/A
FL	<p>Yes.</p> <p>To assist those adversely affected by COVID-19, March and April 2020 filing deadlines for the following taxes may be extended: 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.</p> <p>For taxpayers who collected tax during the February reporting period, and were unable to meet the March 20, 2020 due date, the Department will waive the imposition of penalty and accrual of interest if the taxes are reported and remitted by March 31, 2020. For taxes collected in March and due on or before April 20, 2020, taxpayers who have been adversely affected by COVID-19 have an extended due date of April 30, 2020. Taxpayers who have not been adversely affected by COVID-19 should continue to</p>	<p>Order of Emergency Waiver/Deviation No. 20-52-DOR-002, Florida Department of Revenue, 03/26/2020 ; Florida Department of Revenue Release: Department of Revenue Extends March Sales Tax Due Dates for Adversely Affected Taxpayers, 03/26/2020.</p>	<p>¶23,020</p>

	file and remit taxes no later than the normal due date of April 20. <b>Update:</b> 3/27/2020 3/27/2020		
GA	No.	N/A	¶23,020
HI	Yes. Filing and payment dates for all non-income taxes are unchanged.	Relief for Taxpayers Affected by the COVID-19 Emergency, Haw. Dept. of Taxation News Announcement, 03/23/2020	¶23,020
IA	Yes. Upcoming sales tax returns and payments are due as normal unless they have been deferred under the Iowa Small Business Relief Program. Applications for deferral under that program are still being accepted through April 30, 2020.	Upcoming Tax Deadlines and Extensions, Iowa Dept. of Rev., 04/28/2020	¶23,020
ID	Yes. Idaho has not extended the due dates for taxpayers to file sales and use tax returns or remit their tax payments for those returns. All sales and use tax return and payment due dates remain the same. <b>Update:</b> 04/03/2020 updated to reflect COVID-19 guidance	Coronavirus and Idaho Taxes: Frequently Asked Questions and Answers, Idaho State Tax Commission, 04/02/2020	¶23,020
IL	Yes. Illinois has provided COVID-19 sales tax relief for qualified eating and drinking establishments to waive interest and penalties on sales tax payments. Eligible eating and drinking establishments must have incurred a total sales tax liability of less than \$75,000 in calendar year 2019. Taxpayers will not be charged penalties or interest on late payments due in the February, March and April 2020 reporting periods; but taxpayers must still file Form ST-1 for each reporting period. The Board of Appeals at the Department has issued an order to extend Sales Tax Exemption Numbers for certificate holders whose	Illinois Dept. of Rev. Info. Bulletin No. FY 2020-23, , 03/01/2020; Illinois Dept. of Rev. Info. Bulletin No. FY 2020-25, , 03/01/2020	¶23,020

	certificates expired 60 days prior to the Governor's "Stay At Home" Order issued on 03/21/2020, and for certificates that expired or will expire within 60 days following this order. <b>Update:</b> 03/25/2020 Illinois has provided COVID-19 sales tax payment relief		
IN	Yes. Manufacturers making donations of medicine, medical supplies or other goods in the furtherance of fighting the COVID-19 pandemic will not be subject to Indiana use tax on items donated, and groups or organizations that are not manufacturers who make donations of such items will not incur a use tax obligation if sales tax had not been paid on such items. Companies and organizations must get approval from the Department of Revenue to use this waiver. Donation of these items will not entitle the donor to a refund of any sales or use tax previously paid to the Department or to a vendor. Registered retail merchant certificates that have expired or are set to expire in March, April or May due to outstanding tax liabilities have been granted an extension date of June 30, 2020. <b>Update:</b> 04/10/2020 COVID-19 updates address medical supply waivers	Indiana DOR Waiving Use Tax on Donated COVID-19 Supplies, Ind. Dept. of Rev., 04/06/2020; DOR Coronavirus Information, Ind. Dept. of Rev., 04/06/2020	¶23,020
KS	No. Kansas has not issued COVID-19-related tax guidance specific to sales and use tax filing dates, payment dates, penalty waivers, exemptions, etc.	Kansas Revenue Department Public Notice No. 20-01, , 03/23/2020; Executive Order 20-13, Governor Laura Kelly, 03/23/2020; Executive Order 20-28, Governor Laura Kelly, 04/30/2020	¶23,020
KY	No.	N/A	¶23,020
LA	Yes. Due to the COVID-19 public health crisis, the February 2020 payment due 3/20/2020	Louisiana Revenue Bulletin No. 20-008, , 03/19/2020	¶23,020

	<p>is extended to 5/20/2020. This is an automatic extension and no extension request is necessary. Delinquency penalties and compromise interest associated with delinquent sales tax remittances will be waived provided the return and payment are received by 5/20/2020.</p>		
MA	<p>Yes. For those whose cumulative sales and use tax liability or room occupancy excise liability in the 12-month period ending February 29, 2020 is less than \$150,000, returns and payments due for March 20, 2020 to May 31, 2020, are extended to June 20, 2020 due to the COVID-19 outbreak. Any late-file or late-pay penalties for payments due during the period March 20, 2020 through May 31, 2020 will be waived for vendors with meals tax return and payment obligations and operators and intermediaries with room occupancy excise return and payment obligations that do not otherwise qualify.</p>	<p>COVID-19 Response Update, Mass. Dept. of Rev., 04/09/2020; Mass. Regs. Code 830 CMR 62C.16.2 (7) ; Mass. Regs. Code 830 CMR 64G.1.1(11)(g) ; Massachusetts Technical Information Release No. 20-2, , 03/19/2020</p>	<p>¶23,020</p>
MD	<p>Yes. Due to the coronavirus (COVID-19), filing and payment has been extended to July 15, 2020 for sales and use tax returns for sales taking place in February, March, April, and May 2020. Interest and penalties are waived if filed and paid by the extension date. Separate returns reflecting each filing period should be filed rather than a combined return. Businesses who paid their Maryland sales and use taxes for March 2020 early can request a refund of their payment by emailing <a href="mailto:taxpayerrelief@marylandtaxes.gov">taxpayerrelief@marylandtaxes.gov</a> or by calling (410) 260-4020. Maryland will follow Internal</p>	<p>Maryland Tax Alert 04-14-20A, Maryland Comptroller's Office, 04/14/2020; COVID-19 Tax Relief FAQs, Maryland Comptroller's Office, 04/14/2020; News Release, Maryland Comptroller's Office, 04/14/2020; News Release, Maryland Comptroller's Office, 03/20/2020; Maryland Tax Alert 04-20, Maryland Comptroller's Office, 04/10/2020</p>	<p>¶23,020</p>

	Revenue Service (IRS) guidance regarding digital signatures for limited documents due to COVID-19. <b>Update:</b> 04/16/2020 Filing and payment deadlines extended to 07/15/2020		
ME	Yes. In response to COVID-19, Maine has not extended the due dates for taxpayers to remit their tax payments for sales and use tax returns, but has not addressed the tax return due dates for these returns. <b>Update:</b> 04/06/2020 updated to reflect Maine's COVID-19 guidance	Web posting: Governor Mills Extends State Income Tax Payment Deadline to July 15, 2020, Office of the Governor, 03/26/2020	¶23,020
MI	Yes. The Department of Treasury is waiving penalty and interest for the late payment of tax or the late filing of the monthly and quarterly returns due on 4/20/2020. The waiver will be effective for a period of 30 days; therefore, any monthly or quarterly return or payment currently due on 4/20/2020 may be submitted to the Department without penalty or interest through 5/20/2020. The waiver is limited to sales, use, and withholding payments and returns due 4/20/2020. This waiver also includes sales, use, and withholding returns or payments due on 4/20/2020 as a result of the previous 30-day waiver of penalty and interest for payments or returns due on 3/20/2020. Taxpayers originally required to remit tax and file returns on 3/20/2020 therefore have until 5/20/2020 to remit tax and file returns without penalty and interest. Any payment or return otherwise due after that date will not be eligible for the current waiver. The waiver is not available for accelerated sales, use, or withholding tax filers. Those	Penalty and Interest Waived for 30 Days for Monthly and Quarterly Sales, Use, and Withholding Returns Due April 20, 2020, Mich. Dept. Treas., 04/14/2020; Notice: Penalty and Interest Waived for 30 Days for Monthly Sales, Use, and Withholding Tax Returns Due March 20, 2020, Mich. Dept. Treas., 03/17/2020; ; State and City Income Tax Deadline Change Frequently Asked Questions, Mich. Dept. Treas., 04/02/2020	¶23,020



	<p>taxpayers should continue to file returns and remit any tax due as of the original due dates.</p> <p>Governor Gretchen Whitmer's Executive Order 2020-26 (COVID-19), 03/27/2020, which extended the deadline for filing and paying the state income taxes due in April 2020 until July 2020 does not apply to sales or use tax or any other tax that is not collected under the Michigan Income Tax Act or the City Income Tax Act.</p> <p><b>Update:</b> 04/14/2020 Interest and penalty waived for any sales, use, withholding monthly returns or payments due 4/20/2020 if filed or remitted by 5/20/2020</p>		
MN	<p>Yes.</p> <p>The Minnesota Department of Revenue is granting a 30-day sales and use tax grace period for businesses identified in Minnesota Governor Tim Walz's Executive Order 20-04, as amended by Executive Order 20-08, due to the COVID-19 outbreak. During this time the Department will not assess penalties or interest as follows: Identified businesses with a monthly sales and use tax payment due 3/20/2020, will have until 5/20/2020 to make that payment (previously, the Department had allowed such businesses to until 4/20/2020 to make that payment); and identified businesses with a monthly or quarterly sales and use tax payment due 4/20/2020, will have until 5/20/2020 to make that payment. These customers should still file their return by the due dates but do not have to make payments until 5/20/2020. There is no grace period to make the Sales and Use Tax payment for April Sales and</p>	<p>Sales Tax Payment Extension for Businesses Identified in Executive Order 20-04, Minn. Dept. Rev., 03/18/2020; During this time the Department will not assess penalties or interest as follows: Identified businesses with a monthly sales and use tax payment due 3/20/2020, will have until 5/20/2020 to make that payment (previously, the Department had allowed such businesses to until 4/20/2020 to make that payment); and identified businesses with a monthly or quarterly sales and use tax payment due 4/20/2020, will have until 5/20/2020 to make that payment. These customers should still file their return by the due dates but do not have to make payments until 5/20/2020. There is no grace period to make the Sales and Use Tax payment for April Sales and Use Tax-the payment and the return will remain due on May 20, 2020. Identified businesses can request additional relief from penalty and interest for reasonable</p>	<p>¶23,020</p>

	Use Tax-the payment and the return will remain due on May 20, 2020. Identified businesses can request additional relief from penalty and interest for reasonable cause after April 20.	cause after April 20. <b>Update:</b> 04/09/2020 Interest and penalty waived for sales and use monthly payments for specified businesses due 3/20/2020 if due 3/20/2020 or 4/20/2020 if remitted by 5/20/2020	
MO	No.	N/A	¶23,020
MS	Yes. The Mississippi Department of Revenue specified that any extension issued with regard to the COVID-19 pandemic does not apply to sales or use tax returns or payments. These returns and payments must be filed and paid by or on the normal due dates. However, the Department will consider an extension of time to file and pay on a case-by-case basis. Such requests should be directed to the Department's customer service line. Additionally, the Department is agreeing to delay the imposition of interest and penalties on any unpaid tax balance for the period covered by the presidentially-declared national emergency.	Notice 2020-01, Miss. Dept. Rev., 03/23/2020; Mississippi Department of Revenue Response to Requests for Relief, Miss. Dept. Rev., 03/26/2020	¶23,020
MT	No	N/A	¶23,020
NC	Yes. The North Carolina Secretary of Revenue has elected to waive the following penalties for taxpayers who have been affected by COVID-19: the penalty for failure to obtain a license; the penalty for failure to file a return; the penalty for failure to pay tax when due; and the penalties regarding informational returns. The waiver applies to the failure to timely obtain a license, file a return, or pay a tax that is due between March 15, 2020, and July 15, 2020, if the corresponding license is obtained, the return is filed, or the tax is paid by July 15,	Important Notice: Department of Revenue Expands Penalty Relief for Taxpayers Affected by Coronavirus Disease 2019 (COVID-19), N.C. Dept. of Rev., 03/31/2020; Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease, N.C. Dept. of Revenue, 03/17/2020;	¶23,020

	2020.		
ND	No. The Office of State Tax Commissioner has not granted an extension for filing sales tax returns as a result of the COVID-19 pandemic but will review relief on a case by case basis.	North Dakota COVID-19 Tax Guidance, 04/15/2020	¶23,020
NE	No. To date, Nebraska has not issued any sales and use tax guidance in response to the COVID-19 pandemic.	N/A	¶23,020
NH	Yes. Meals and Rentals Tax returns and payments for the month of March are due on April 15, 2020.	N/A	¶23,020
NJ	No.	N/A	¶23,020
NM	Yes. The Department has issued guidance to let taxpayers know that filing and payment extensions due to the COVID-19 pandemic do not apply to gross receipts tax, governmental gross receipts tax, compensating tax, leasehold vehicle gross receipts, and leased vehicle surcharge (reporting using CRS).	Bulletin 100.35, 03/25/2020	¶23,020
NV	No.	N/A	¶23,020
NY	Yes. The Department of Taxation and Finance is waiving penalty and interest on late sales tax return filings and payments due on March 20, 2020 as a result of COVID-19. Under specified circumstances, such as key employees who were treated or suspected of having COVID-19, or because tax records were not available due to the virus, affected filers must file and pay the tax due with 60 days of the due date to obtain the relief. The Department notes, however,	New York Special Tax Department Notice No. N-20-1, , 03/01/2020	¶23,020

	<p>that monthly sales tax filers, and participants in the Promptax program for sales and use tax or prepaid sales tax on fuel, are not eligible for the relief.</p> <p>The Department notes, however, that monthly sales tax filers, and participants in the Promptax program for sales and use tax or prepaid sales tax on fuel, are not eligible for the relief.</p>		
OH	<p>Yes.</p> <p>Ohio has not extended the due dates for taxpayers to file sales and use tax returns or remit their tax payments for those returns. All sales and use tax return and payment due dates remain the same.</p> <p><b>Update:</b> 04/01/2020 Sales and use tax return filing and payment date not extended due to COVID-19</p>	<p>Ohio Rev. Code Ann. § 5739.12 ; General Business Taxes FAQs, Ohio Dept. Tax'n., 04/01/2020</p>	¶23,020
OK	No.	N/A	¶23,020
OR	N/A	N/A	N/A
PA	<p>Yes.</p> <p>The Department of Revenue is waiving penalties for businesses that are required to make Accelerated Sales Tax (AST) prepayments by the deadline of Friday, March 20 to assist businesses as Pennsylvania responds to the COVID-19 outbreak. The Department is also waiving the AST prepayment requirement for April, May and June payments, and asking businesses to simply remit the sales tax that they collected in the previous month.</p>	<p>Waiver of Penalties on Accelerated Sales Tax Prepayments, Pa. Dept. of Rev COVID Information, updated 04/14/2020</p>	¶23,020
RI	<p>Yes.</p> <p>Despite the coronavirus (COVID-19) outbreak, the Rhode Island Division of Taxation reminded taxpayers that the deadlines for filing and remitting Rhode Island sales and use tax have not changed for the April 20,</p>	<p>Rhode Island Advisory No. 2020-16, , 04/15/2020; Sales tax obligations, R.I. Div. of Taxation, 03/19/2020; Rhode Island Advisory No. 2020-10, , 03/18/2020</p>	¶23,020

	<p>2020 and the March 20, 2020 deadlines for remitting sales tax, meals and beverage tax, and certain other levies. These amounts represent taxes that the businesses' customers paid during March 2020 and February 2020, respectively, and that the businesses held in trust, by law, for remitting to the State of Rhode Island.</p> <p>In addition, the Division has created a webpage for COVID-19 information, and will post any virus-related developments that occur regarding Rhode Island state taxes, including any changes to deadlines.</p>		
SC	<p>Yes.</p> <p>The South Carolina Department of Revenue (DOR), has announced that due to the Coronavirus (COVID-19), taxes administered by the DOR or tax returns filed with the DOR that are due between April 1, 2020 and June 1, 2020, are now due on June 1, 2020, without taxpayers incurring penalties or interest. This includes but not limited to state sales and use taxes, accommodations taxes, and local sales and use taxes collected by the DOR. A taxpayer should contact the county regarding any tax relief being provided for tax payments made to the county or tax returns filed with the county.</p>	<p>South Carolina Information Letter No. 20-3, , 03/17/2020; South Carolina Information Letter No. 20-4, , 03/23/2020</p>	¶23,020
SD	No.	N/A	¶23,020
TN	<p>No.</p> <p>Taxpayers can request either a penalty waiver on a payment plan and such requests will be evaluated on a case by case basis.</p>	<p>COVID-19 Updates, 03/27/2020.</p>	¶23,020
TX	<p>Yes.</p> <p>Due to the coronavirus (COVID-19), the Texas Comptroller of Public</p>	<p>News Release, Texas Comptroller of Public Accounts, 03/17/2020; COVID-19 News, Texas</p>	¶23,020

	<p>Accounts has 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.</p> <p>An extension was not provided for sales tax collected in February 2020 as the tax was still due March 20, 2020. Future tax due dates will be examined as they approach.</p> <p>For businesses struggling to pay the full amount of sales taxes they collected in February 2020, the agency is offering assistance in the form of short-term payment agreements and, in most instances, waivers of penalties and interest.</p> <p>The comptroller is temporarily suspending the 60-day deadline for businesses to contest audit results. This applies to 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.</p> <p>The comptroller has offered COVID-19 tax relief, case-by-case basis, in the form of postponements on deadlines to remit payments related to existing payment plan agreements.</p> <p><b>Update:</b> 03/31/2020 Existing payment plan agreement postponements available due to COVID-19</p>	<p>Comptroller of Public Accounts, 03/31/2020</p>	
<p>UT</p>	<p>Yes. The State Tax Commission has not taken an official position on the request to extend the deadline to pay</p>	<p>Utah News Release on Approval of Extended Filing and Payment Deadlines, Utah State Tax Comm'n, 03/26/2020</p>	<p>¶23,020</p>

	<p>sales and use tax. At the tax commission meeting held on March 26, the commissioners questioned the tax commission's statutory authority to grant such a request and indicated that the governor may have to call a special session of the State Legislature to provide the legal authority and direction to extend the deadline for sales tax remittances.</p>		
VA	<p>Yes. The Virginia Department of Taxation will consider requests from sales tax dealers for an extension on filing and paying the February 2020 sales tax return, which is due on 03/20/2020 due to the COVID-19 crisis. If a request is granted, then the filing and payment will be due 4/20/2020, with a waiver of penalties and interest.</p>	<p>Virginia Tax Bulletin No. 20-3, , 03/19/2020; Virginia Tax Bulletin No. 20-5, , 04/27/2020</p>	¶23,020
VT	<p>Yes. In response to the Coronavirus (COVID-19) emergency, the Vermont Department of Taxes announced that taxpayers who are unable to meet the March 25th and April 25th sales and use tax and meals and rooms tax deadlines will not be charged any penalty or interest on these taxes for late submissions. It is not an abatement of the taxes, and taxpayers who are able to pay by the deadlines should continue to do so.</p>	<p>;Coronavirus (COVID-19) Update: 2020 Vermont Tax Relief Frequently Asked Questions, FS-1272, 03/25/2020 Press Release: Vermont Department of Taxes Releases Guidance for Upcoming Vermont Tax Due Dates, Vt. Dept. of Taxes, 03/23/2020</p>	¶23,020
WA	No	N/A	¶23,020
WI	<p>Yes. Wisconsin provides a one month extension to file a sales and use tax return due to the COVID-19 pandemic; no extension is allowed for payment due date.</p>	<p>Taxpayers May Request Extensions and Waivers During COVID-19 Public Health Emergency, Wis. Dept. Rev., 04/20/2020; Wisconsin News for Tax Practitioners No. 04/19/2020, , 04/19/2020; Wisconsin News for Tax Practitioners No. 04/10/2020, , 04/10/2020;</p>	¶23,020

		Wisconsin News for Tax Practitioners No. 03/27/2020, , 03/27/2020; Wisconsin News for Tax Practitioners No. 03/25/2020, , 03/25/2020	
WV	No.	N/A	¶23,020
WY	No	N/A	¶23,020

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