

## COVID-19: STATE UPDATE: SALES AND USE TAX RELIEF MEASURES - APRIL 2020

This table provides a summary of guidance on extensions of time to file various state tax returns in light of the novel coronavirus COVID-19:

State	Extended due date for tax return filing	Extended due date for tax payment	Waiver of Interest /Penalties till	Due Period covered by extension	Applicable to	Other Updates
AL	1-Jun-20	1-Jun-20	1-Jun-20	Due for the February, March, and April 2020 reporting periods	Small retail businesses, whose monthly retail sales during the previous calendar year averaged \$62,500 or less, and taxpayers currently registered with the Department as engaging in NAICS Sector 72 business activities, which includes restaurants.	State lodging tax filers should timely file all lodgings tax returns as normal and report any taxes due.
CA	31-Jul-20	31-Jul-20	31-Jul-20	Due on or before July 31, 2020	Any business filing a tax return, including a sales tax return, for less than \$1 million in tax.	Taxpayers that do not qualify for the automatic extension may request an extension if they are unable to file and pay timely. 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.
CO	20-May-20	20-May-20	20-May-20	Due on April 20, 2020	Retailers that are required to file a sales tax return.	The extension does not apply to self-collecting home-rule taxing jurisdictions. However, a retailer that does not file the return and remit full payment on or before April 20, 2020 will forfeit their 4% vendor/service fee and any vendor fees that apply to state-administered sales taxes.
CT	31-May-20	31-May-20	31-May-20	Due March 31, 2020, and April 30, 2020	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 quarterly filers, returns and payments due April 30, 2020, are extended to May, 31, 2020. Room occupancy tax due date too extended to same date.

DC	20-Jul-20	20-Jul-20	20-Jul-20	Due for periods ending on February 29, 2020 and March 31, 2020	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.	Any hotel or motel vendor registered with the NAICS code 72111, 721110, 72112 or 721120 is ineligible for this relief.
FL	March 31/April 30, 2020	March 31/April 30, 2020	March 31/April 30, 2020	Due on 20th March and 20th April 2020	Taxpayers who have been adversely affected by COVID-19.	Taxpayers who have not been adversely affected by COVID-19 should continue to file and remit taxes no later than the normal due date of April 20. 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.
IL	20-May-20	20-May-20	20-May-20	Due for the February, March, and April 2020 reporting periods	Eligible eating and drinking establishments must have incurred a total sales tax liability of less than \$75,000 in calendar year 2019. 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 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.
LA	20-May-20	20-May-20	20-May-20	Due on March 20, 2020	Registered retail merchants	This is an automatic extension and no extension request is necessary.
MA	20-Jun-20	20-Jun-20	20-Jun-20	Due for March 20, 2020 to May 31, 2020	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.	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.
MD	15-Jul-20	15-Jul-20	15-Jul-20	Due for the February, March, and April, May 2020 reporting periods	Extensions of time to file and pay have been granted for both individuals, businesses, and trusts.	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.

MI	20-May-20	20-May-20	20-May-20	Due on March 20, 2020 & April 20, 2020	Identified businesses with a monthly/quarterly sales and use tax due.	The waiver is not available for accelerated sales, use, or withholding tax filers. Those taxpayers should continue to file returns and remit any tax due as of the original due dates.
MN	20-May-20	20-May-20	20-May-20	Due on March 20, 2020 & April 20, 2020	Identified businesses with a monthly/quarterly sales and use tax due.	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 cause after April 20.
NC	15-Jul-20	15-Jul-20	15-Jul-20	Due between March 15, 2020, and July 15, 2020	Taxpayers who have been affected by COVID-19.	The waiver applies to the failure to timely obtain a license, file a return, or pay a tax.
NY	20-May-20	20-May-20	20-May-20	Due on March 20, 2020	Taxpayers who have been affected by COVID-19.	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.
SC	1-Jun-20	1-Jun-20	1-Jun-20	Due between April 1, 2020 and June 1, 2020	Taxpayers who have been affected by COVID-19.	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.
WI	11-May-20	11-May-20	11-May-20	Due from March 12 through May 11	Taxpayers who have been affected by COVID-19.	Returns and payments for the following taxes that are due from March 12 through June 10 may be extended to June 10: <ul style="list-style-type: none"> <li>• Local Exposition District Sales Taxes (Lodging, Rental Car, and Food and Beverage)</li> <li>• Premier Resort Area Sales Taxes</li> <li>• Limousine Fee</li> <li>• Rental Vehicle Fees</li> <li>• Dry Cleaning License and Products Fee</li> <li>• Police and Fire Protection Fee</li> </ul>

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