



TEXAS TAX AMNESTY PROGRAM TO RUN FROM JUNE 12 – AUGUST 17, 2012

Susan Combs, the Texas Comptroller of Public Accounts, recently announced the *Fresh Start* tax amnesty program to give taxpayers the opportunity to pay delinquent taxes without penalty or interest. Under the *Fresh Start* program, the Comptroller will waive penalties and interest for businesses that file delinquent tax reports and pay all taxes due, or amend reports that underreported taxes and pay the taxes due. (Read the Comptroller's press release [here](#).)

All taxes and fees administered by the Comptroller's office, with the exception of the Public Utility Commission gross receipts assessments, that were originally due before April 1, 2012 are eligible for amnesty. Amnesty will not apply to underpaid tax returns (returns on which tax was reported but not paid) or tax periods under audit.

If you have any questions or would like additional information about the Texas amnesty program, please contact a member of the Jones Walker [State & Local Tax Team](#).