

# Multistate Sales Tax

## Administration > Statutes of Limitations > Assessments

This chart states the period in which sales and use taxes may be assessed. Generally, there is no limitation period for assessments where no return was filed or a fraudulent return was filed.

State	Assessments	Comments	Citation
Alabama	3 years from later of return due date or return filing date.	If base understated by more than 25%, 6 years from later of return due date or return filing date.	<a href="#">Ala. Code §40-2A-7</a>
Arizona	4 years from later of return due date or return filing date.	If receipts understated by more than 25%, 6 years from return filing date.	<a href="#">Ariz. Rev. Stat. §42-1104</a>
Arkansas	3 years from later of return due date or return filing date.	If receipts understated by more than 25%, six years from the date the return was filed. We recommend you reference cited authority for more information.	<a href="#">Ark. Code Ann. §26-18-306</a>
California	3 years from later of the end of the calendar month following the quarterly period for which the assessment relates, or the return filing date.	8 years from the end of the calendar month following the quarterly period if no return was filed. We recommend you reference cited authority for more information.	<a href="#">Cal. Rev. &amp; Tax. Code §6487(a)</a>
Colorado	3 years from later of tax due date or return filing date.		<a href="#">Colo. Rev. Stat. §39-26-125, Colo. Rev. Stat. §39-21-107</a>
Connecticut	3 years from the later the end of the calendar month following the tax period, or the date the return was filed.		<a href="#">Conn. Gen. Stat. §12-415(f)</a>
District of Columbia	3 years from return filing date.	6 years from return filing date if tax understated by more than 25%.	<a href="#">D.C. Code Ann. §47-4301</a>
Florida	3 years from later of return due date, tax due date, or return filing date, or any time a right to a refund or credit is available to the taxpayer.		<a href="#">Fla. Stat. §95.091(3)</a>
Georgia	3 years from later of return due date or return filing date.	We recommend you reference cited authority for more information.	<a href="#">Ga. Code Ann. §48-2-49</a>
Hawaii	3 years from later of annual return due date or filing date.		<a href="#">Haw. Rev. Stat. §237-40</a>
Idaho	3 years from later of return due date or return filing date.	7 years from return due date if no return was filed. We recommend you reference cited authority for more information.	<a href="#">Idaho Code §63-3633</a>
Illinois	3 years from the month or period in which the taxable gross receipts were received (assessments issued on January 1 or July 1).		<a href="#">Ill. Admin. Code tit. 86. §130.815</a>

Indiana	3 years from later of the return filing date or the end of the calendar year containing the period for which the return was filed.		<a href="#">Ind. Code §6-8.1-5-2</a>
Iowa	3 years from return filing date.		<a href="#">Iowa Code §423.37</a>
Kansas	3 years from return filing date.	In the case of a false or fraudulent return, 2 years from the date fraud was discovered. We recommend you reference cited authority for more information.	<a href="#">Kan. Stat. Ann. §79-3609(b)</a> , <a href="#">Kan. Admin. Regs. §92-19-63</a>
Kentucky	4 years from later of return due date or return filing date.	We recommend you reference cited authority for more information.	<a href="#">Ky. Rev. Stat. Ann. §139.620(1)</a>
Louisiana	3 years from the end of the calendar year in which the tax payment was due.		<a href="#">La. Const. Art. VII, §16</a> , <a href="#">La. Rev. Stat. Ann. §47:1580</a>
Maine	3 years from later of return due date or return filing date. If tax understated by 50% or more, 6 years from return filing date.		<a href="#">Me. Rev. Stat. Ann. tit. 36, §141</a>
Maryland	4 years from tax due date.	No limitations period if proof of fraud or gross negligence.  We recommend you reference cited authority for more information.	<a href="#">Md. Code Ann. §13-1102</a>
Massachusetts	3 years from later of return due date or return filing date.		<a href="#">Mass. Gen. Laws ch. 62C, §26</a>
Michigan	4 years from later of return due date or return filing date.	For cases involving fraud, 2 years from the date fraud was discovered.  We recommend you reference cited authority for more information.	<a href="#">Mich. Comp. Laws §205.27a(2)</a>
Minnesota	3.5 years from later of return due date or return filing date.	If taxes underreported by more than 25%, 6.5 years from later of return due date or return filing date.  We recommend you reference cited authority for more information.	<a href="#">Minn. Stat. §289A.38</a>
Mississippi	3 years from return filing date.		<a href="#">Miss. Code. Ann. §27-65-42</a>
Missouri	3 years from later of return due date or return filing date.		<a href="#">Mo. Rev. Stat. §144.220</a>

Nebraska	3 years from later of date the return was filed or the last day of the calendar month following the tax period.	For cases where a return has not been filed, a false or fraudulent return has been filed with the intent to evade the tax, or an amount has been omitted from a return that is in excess of 25% of the amount of tax stated, 6 years after the last day of the calendar month following the period in which the amount is proposed to be determined.  We recommend you reference cited authority for more information.	<a href="#">Neb. Rev. Stat. §77-2709</a>
Nevada	3 years from later of return filing date or the last day of the calendar month following the tax period.	8 years from the last day of the month following the tax period if no return is filed.	<a href="#">Nev. Rev. Stat. §360.355</a>
New Jersey	4 years from return filing date.		<a href="#">N.J. Stat. Ann. §54:32B-27(b)</a> , <a href="#">N.J. Stat. Ann. §54:49-6</a>
New Mexico	3 years from the end of the calendar year in which the tax payment was due.	If taxes underreported by more than 25%, 6 years from the end of the calendar year in which the tax payment was due. 7 years from the end of the calendar year in which the tax payment was due if no return was filed. 10 years from the end of the calendar year in which the tax payment was due if fraudulent return was filed. We recommend you reference cited authority for more information.	<a href="#">N.M. Stat. Ann. §7-1-18</a>
New York	3 years from later of return due date or return filing date.		<a href="#">N.Y. Tax Law, §1147(b)</a>
North Carolina	3 years from later or return due date or return filing date.		<a href="#">N.C. Gen. Stat. §105-241.1(e)</a>
North Dakota	3 years from later of return due date or return filing date.	If tax understated by 25% or more, 6 years from later of return due date or return filing date. 6 years from return due date if no return was filed.  We recommend you reference cited authority for more information.	<a href="#">N.D. Cent. Code §57-39.2-15</a>
Ohio	4 years from later of return due date or return filing date.	Statute of limitations period does not apply if the taxpayer has not filed a return, if the commissioner has information that the taxpayer has collected taxes but failed to remit to the state, or the taxpayer and commissioner have waived the limitations period in writing.  We recommend you reference cited authority for more information.	<a href="#">Ohio Rev. Code Ann. §5739.16(A)</a> , <a href="#">Ohio Rev. Code Ann. §5703.58</a>
Oklahoma	3 years from later of return due date or return filing date.	We recommend you reference cited authority for more information.	<a href="#">Okla. Stat. tit. 68, §223</a>

Pennsylvania	3 years from later of return filing date or the end of the year in which the liability arose.		<a href="#">72 P.S. §7258</a>
Rhode Island	3 years from later of return filing date or the 15th day of the month following the month in which the return was due.		<a href="#">R.I. Gen. Laws §44-19-13</a>
South Carolina	3 years from later of date the return was filed or due to be filed.	3 year statute of limitations period does not apply (i) if there is a fraudulent intent to evade taxes; (ii) a taxpayer has failed to file a return, (iii) there has been an understatement of tax by 20% or more; (iv) taxpayer has given consent in writing to waive limitation; and (v) tax imposed is a use tax and assessment is based on information obtained from state, local, regional or national tax administration organization.  We recommend you reference cited authority for more information.	<a href="#">S.C. Code Ann. §12-54-85</a>
South Dakota	3 years from return filing date.		<a href="#">S.D. Codified Laws §10-59-16</a>
Tennessee	3 years from the end of the calendar year in which the return was filed.		<a href="#">Tenn. Code Ann. §67-1-1501(b)</a>
Texas	4 years from tax due date.	No limitation period if tax understated by 25% or more. We recommend you reference cited authority for more information.	<a href="#">34 Tex. Admin. Code §3.339(a)</a>
Utah	3 years from return filing date.		<a href="#">Utah Code Ann. §59-12-110(6)</a>
Vermont	3 years from later of return due date or return filing date.	If tax understated by 20% or more, 6 years from return filing date.  We recommend you reference cited authority for more information.	<a href="#">Vt. Stat. Ann. tit. 32, §9815(b)</a>
Virginia	3 years from tax due date.	6 years from tax due date if no return was filed or fraudulent return was filed.	<a href="#">Va. Code Ann. §58.1-634</a>
Washington	4 years from the close of the tax year in which the liability arose.	Statute of limitations period does not apply to a taxpayer that has not registered, that has committed fraud or misrepresentation, or has executed a written waiver of the limitation.  We recommend you reference cited authority for more information.	<a href="#">Wash. Rev. Code §82.32.050(4)</a>
West Virginia	3 years from later of return due date or return filing date.	We recommend you reference cited authority for more information.	<a href="#">W. Va. Code §11-10-15</a>

Wisconsin	Generally 4 years from return filing date.	Period may be extended if taxpayer consents in writing. We recommend you reference cited authority for more information.	<a href="#">Wis. Stat. §77.59(3)</a> , <a href="#">Wis. Stat. §77.59(3m)</a>
Wyoming	3 years from the date of delinquency.		<a href="#">Wyo. Stat. Ann. §39-15-110(b)</a>

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