

Tax Relief Offered by States and Localities in Response to COVID-19 (03/20/2020)

State Tax Updates

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by Thomson Reuters State & Local Tax Editorial

Tax relief provided by state and local tax and revenue departments in response to the novel coronavirus (COVID-19) is discussed.

Alabama. The Alabama Department of Revenue has announced that, effective immediately, it is extending relief to small retail businesses that are unable to timely pay their February, March, and April sales tax liabilities. Specifically, 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 for these taxpayers through June 1, 2020. Similar sales tax relief may be available on a case-by-case basis to other businesses significantly impacted by COVID-19 and the preventative measures being taken to limit its spread in Alabama. Taxpayers seeking additional information are advised to visit the Department website's "COVID-19 Updates" page or call the Sales and Use Tax Division at (334)-242-1490. ([Notice, Ala. Dept. of Rev., 03/18/2020](#) ; [Ala. Commr. Order, Ala. Dept. of Rev., 03/18/2020](#) .)

The Department has announced that the March 2020 motor vehicle registration and vehicle property tax payment deadlines have been extended through April 15, 2020 for registrants across the state unable to register or renew their motor vehicle registrations or pay property taxes on their motor vehicle because of the state of emergency resulting from the potential spread of COVID-19. The extension includes the registration of vehicles purchased where the 20-day registration requirements falls during the period of March 17, 2020 through April 15, 2020. Penalty charges associated with motor vehicle property tax payments and motor vehicle registrations and renewals extended through April 15, 2020 will not be charged until April 16, 2020. The extension also applies to motor vehicle registrations and renewals for vehicles registered pursuant to the International Registration Plan (IRP). ([Order of the Commr. of Rev., Ala. Dept. Rev., 03/16/2020](#) .)

Because there is a state of emergency resulting from the potential spread of COVID-19, the Commissioner of the Department has announced that the Department will temporarily suspend the requirements associated with the IRP and the International Fuel Tax Agreement (IFTA) for any motor vehicle engaged in interstate emergency relief efforts which will be traveling through the State of Alabama as part of the emergency relief. The temporary suspension is effective for 30 days from the

date of the commissioner's order, i.e., until April 15, 2020. ([Order of the Commissioner, Ala. Dept. of Rev., 03/16/2020](#) .)

California. The California Employment Development Department (EDD) has announced that employers statewide directly affected by COVID-19 may request up to a 60-day extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. A written request for an extension must be received within 60 days from the original delinquent date of the payment or return. ([Emergency and Disaster Assistance for Employers, Statewide - March 2020, California Employment Development Department, 03/01/2020](#) .)

Governor Gavin Newsom issued on March 12, 2020, an executive order regarding California's response to the COVID-19 pandemic. The executive order, which is effective immediately, orders, among other things, that: (1) to quickly provide relief from penalties and interest, the provisions of the Revenue and Taxation Code that apply to the taxes and fees administered by the California Department of Tax and Fee Administration (CDTFA), requiring the filing of a statement under penalty of perjury setting forth the facts for a claim for relief, are suspended for a period of 60 days after the date of the order for any individuals or businesses who are unable to file a timely return or make a timely payment as a result of complying with state or local public health officials imposition or recommendation of social distancing measures related to COVID-19; and (2) the Franchise Tax Board (FTB), the State Board of Equalization (SBE), the CDTFA, and the Office of Tax Appeals (OTA) shall use their administrative powers where appropriate to provide those individuals and businesses impacted by complying with a state or local public health official's imposition or recommendation of social distancing measures related to COVID-19 with the extensions for filing, payment, audits, billing, notices, assessments, claims for refund, and relief from subsequent penalties and interest. ([Executive Order N-25-20, Executive Department, State of California, 03/12/2020](#) .)

During the 60-day window specified in Governor Newsom's executive order on the COVID-19 pandemic (see previous paragraph), the CDTFA has posted on its website an alert in which it advises that it has been able to make it easier for such taxpayers and feepayers to request relief from the imposition of interest and penalties. They can go through the CDTFA's [normal online process](#) for requesting relief, they can send a letter (a link to the [CDTFA's office locations and addresses](#) is provided), or they can call the CDTFA's call center at 1 (800) 400-7115. ([Alert, California Department of Tax and Fee Administration, 03/12/2020](#) .)

The CDTFA has done the following: (1) created a COVID-19 state of emergency webpage; and (2) added COVID-19 to the list of disasters for which state of emergency tax or fee relief is available. Regarding (1), on March 12, 2020, Governor Newsom issued an Executive Order in response to the COVID-19 State of Emergency. Pursuant to this Executive Order, through May 11, 2020, the CDTFA has the authority to assist individuals and businesses impacted by complying with a state or local public health official's imposition or recommendation of social distancing measures related to COVID-19. This assistance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for refund. Taxpayers may request assistance by contacting the CDTFA

through its [online services](#) , by sending a letter, by email, or by phone. Regarding (2), the CDTFA's emergency tax or fee relief is available for business owners and fee payers directly affected by disasters declared as state of emergencies over the past three years, may include extension of tax return due dates, relief of penalty and interest, or replacement copies of records lost due to disasters. An extension of up to three months to file and pay taxes is available in 32 of the programs administered by the CDTFA (including sales and use tax, various fuel taxes, and cigarette and tobacco products taxes) for taxpayers directly affected by COVID-19 who, as a result, cannot meet their filing and payment deadlines. Affected taxpayers may apply online for relief from penalties and interest and request online a filing extension. Business owners and fee payers who need to obtain copies of CDTFA tax records will be able to receive replacements free of charge. ([COVID-19 State of Emergency Webpage, California Department of Tax and Fee Administration, 03/13/2020](#) ; [State of Emergency Tax Relief Webpage, California Department of Tax and Fee Administration, 03/13/2020](#) .)

In response to COVID-19, San Francisco Mayor London Breed has announced various measures to support small businesses, including a deferral of business taxes. In order to provide immediate cash-flow assistance to small businesses, the mayor will be working with Treasurer Jose Cisneros to notify them that the next round of quarterly businesses taxes can be deferred. Businesses are required to pre-pay their first quarter business taxes for the current tax year by April 30, 2020. This announcement will allow businesses to not pre-pay, deferring payment due to February 2021. No interest payments, fees, or fines will accrue as a result of the deferral. This benefit will be offered to business with up to \$10 million in gross receipts. ([News Release, Office of the San Francisco Mayor, 03/11/2020](#) .)

The California Franchise Tax Board (FTB) has announced updated tax relief for all California taxpayers due to COVID-19. With the updated relief, the FTB is postponing until July 15, 2020, the filing and payment deadlines for all individuals and business entities for the following: (1) 2019 tax returns; (2) 2019 tax return payments; (3) 2020 first and second quarter estimate payments; (4) 2020 LLC taxes and fees; and (5) 2020 non-wage withholding payments. To give taxpayers a deadline consistent with that of the Internal Revenue Service (IRS) without the federal dollar limitations, the FTB is following the federal relief described in [Notice 2020-17](#) . The FTB is providing its updated relief to all California taxpayers, not just to those affected by COVID-19. Taxpayers do not need to claim any special treatment or call the FTB to qualify for this relief. The updated relief supersedes the COVID-19 relief the FTB announced last week pursuant to which it extended until June 15, 2020, the due dates for filing and paying California taxes for taxpayers affected by COVID-19, with the qualification that those deadlines may be extended further if the IRS grants a longer relief period, which it has done. Also, in connection with the updated relief, the FTB has posted on its website a spreadsheet, [COVID-19 - Extensions to file and pay - 2019 Taxable year](#) , that shows: (A) for calendar year filers and certain fiscal year filers, the COVID-19 due date to file and pay, the original due date, and the extension due date for various return types, e.g., personal, partnership, LLC taxed as a partnership, LLC taxed as a corporation, estates and trusts, C corporations, S corporations, and exempt organizations; and (B) the 2020 estimated tax payment due dates for the following return types: personal, C corporations, S corporations, and exempt organizations. ([California FTB News Release No. 03/18/2020, 03/18/2020](#) ; [COVID-19 - Extensions to file and](#)

[pay, 2019 taxable year, California Franchise Tax Board, 03/18/2020](#) .)

Connecticut. The Connecticut Department of Revenue Services (DRS) is granting automatic extensions of Connecticut filing deadlines for certain annual tax returns due on or after March 15, 2020 in order to support businesses during the COVID-19 outbreak effective immediately. The extensions impact the corporation business tax return, the pass-through entity tax return and the unrelated business income tax return. Individuals in the process of preparing their Connecticut income tax returns (Form CT-1040) due April 15, 2020 are advised that DRS will adjust due dates for filing and payment of state income taxes to align with any specific, actionable announcement from the Internal Revenue Service regarding due dates for the filing and payment of federal income taxes. Effective immediately, the filing deadlines for various annual tax returns due on or after March 15, 2020, and before June 1, 2020, are extended by at least 30 days. In addition, the payments associated with these returns are also extended to the corresponding due date in June. The filing date for the 2019 Forms CT-1120 and CT-1120CU Connecticut corporation business tax return is extended to June 15, 2020 and the payment deadline is extended to June 15, 2020. The filing date for the 2019 Form CT-1065/CT-1120 SI Connecticut pass-through entity tax return is extended to April 15, 2020 and the payment deadline is extended to June 15, 2020. The filing date for the 2019 Form CT-990T Connecticut unrelated business income tax return is extended to June 15, 2020, while the payment deadline is extended until June 15, 2020. ([DRS Extends Filing Deadline for Certain Annual State Business Tax Returns, Conn. DRS, 03/16/2020](#) .)

District of Columbia. *L. 2020, Act 23-247* , effective 03/17/2020 (expires 06/15/2020), enacts the "COVID-19 Response Emergency Amendment Act of 2020." The emergency legislation, enacted to address the COVID-19 pandemic, provides that the Chief Financial Officer (CFO) may waive penalties and abate 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. The waiver does not apply to hotels or motels that are permitted to defer property tax under another provision of the emergency legislation. Under this provision of the emergency legislation, for property that is commercially improved and occupied and is a hotel or motel, the CFO may waive penalties and abate interest for the first installment of real property tax for the 2020 tax year (due on or before March 31) provided the property owner pays the installment by June 20, 2020. The D.C. Office of Tax and Revenue must issue guidance on the definition of a hotel or motel for this purpose. The legislation is made applicable as of March 11, 2020.

Illinois. The Illinois Attorney General issued an important notice that, due to closures related to COVID-19, estates with returns and payments due between March 16, 2020 and April 15, 2020 will receive a 30-day extension for filing and payment. An extension of time to pay does not waive or abate statutory interest. Payments must be sent to the Illinois State Treasurer, using a fillable form to make payment of the Illinois Estate Tax, which can be downloaded from the Treasurer's website. Staff may not be available to receive returns in person at the Springfield office. Taxpayers filing returns in Chicago should use the James R Thompson Center through the Lake Street entrance; however, taxpayers are encouraged to file returns and extension requests by mail. Cook, DuPage, Lake, and McHenry counties

should file with the Chicago office, and all other counties should file with the Springfield office. ([Important Notice, Attorney General's Office, 03/18/2020](#) .)

Indiana. Governor Eric Holcomb announced the Indiana Department of Revenue (DOR) is extending certain filing and payment deadlines to align with the Internal Revenue Service and support taxpayers during the COVID-19 health crisis. Individual tax returns and payments, along with estimated payments originally due by April 15, 2020, are now due on or before July 15, 2020. Returns included are the IT-40, IT-40PNR, IT-40RNR, IT-40ES, ES-40 and SC-40. Corporate tax returns and payments, along with estimated payments originally due by April 15 or April 20 are now due on or before July 15, 2020. Those originally due on May 15, 2020, are now due on August 17, 2020. Returns included are the IT-20, IT-41, IT-65, IT-20S, FIT-20, URT-1, IT-6, FT-QP and URT-Q. All other tax return filings and payment due dates remain unchanged. If taxpayers need additional time to file, they can request an extension. Instructions for those extensions can be found on the DOR's website. If an individual requests a federal extension, Indiana automatically extends the state deadline and there is no need to file anything additional. ([DOR Announces Filing and Payment Extensions, Ind. Dept. of Rev., 03/19/2020](#) .)

Louisiana. Louisiana Governor John Bel Edwards has issued a proclamation regarding measures for the COVID-19 public health emergency, which affects certain legal tax proceedings. Legal deadlines, including liberative prescription and preemptive periods applicable to legal proceedings in all courts, administrative agencies, and boards, are suspended until at least Monday, April 13, 2020, including any such deadlines set forth within Title 47 of the Louisiana Revised Statutes, Revenue and Taxation. ([Proclamation No. JBE 2020-30, 03/16/2020](#) .)

Maryland. Maryland Comptroller Peter Franchot announced that business-related tax filing deadlines are extended to June 1, 2020. The extension is intended to assist businesses affected by the economic impact of COVID-19. The extension applies to certain business returns with due dates during the months of March, April, and May 2020 for businesses filing the following returns: sales and use tax; withholding tax; admissions and amusement tax; alcohol tax; tobacco tax; motor fuel excise tax; tire recycling fee; and the bay restoration fee. Business taxpayers who file and pay by the extended due date will receive a waiver of interest and penalties. However, filing due dates for Maryland corporate and individual income tax returns will be extended if the IRS extends its April 15, 2020 filing deadline. Businesses with extension-related questions can call the Comptroller's Ombudsman at (410) 260-4020, or send an email to taxpayerrelief@marylandtaxes.gov . ([News Release, Maryland Comptroller's Office, 03/11/2020](#) ; [Further Explanation of Tax Extensions Announced By Comptroller Franchot, Maryland Comptroller's Office, 03/18/2020](#) .)

No interest or penalty for late income tax payments will be imposed if Maryland business and individual income taxpayers make 2019 tax payments by July 15, 2020. Maryland is following the relief provided by the federal government's 90-day extension of the April 15, 2020 deadline for federal income tax payments because of COVID-19. Fiscal year filers with tax years ending January 1, 2020 through March 31, 2020 are also eligible for the payments extension. However, taxpayers who take advantage of the federal extension to file their return, which is separate from the relief granted to pay their taxes, will

continue to be automatically granted an extension on their Maryland tax filings. No additional filing extension forms are required. ([News Release, Maryland Comptroller's Office, 03/18/2020](#) .)

To clarify, April 15, 2020 remains the *filing* deadline for income tax returns. Taxpayers must file for an extension for filing federal income tax returns by this date, and if filed, no separate Maryland income tax filing extension is necessary and the deadline would be extended to October 15, 2020. However, with regard to income tax *payments*, the due date has been extended to July 15, 2020, and includes individual, corporate, pass-through entities, and fiduciary income tax payments, as well as March quarterly estimated payments. ([Further Explanation of Tax Extensions Announced By Comptroller Franchot, Maryland Comptroller's Office, 03/18/2020](#) .)

Michigan. Due to the disruptions to the normal business operations of many sales, use, and withholding taxpayers required to file returns and remit tax by the 20th day of each month due to the COVID-19 outbreak, the Department of Treasury is waiving penalty and interest for the late payment of tax or the late filing of the return due on March 20, 2020. The waiver will be effective for a period of 30 days; therefore, any return or payment currently due on March 20, 2020 may be submitted to the Department without penalty or interest through April 20, 2020. The waiver is limited to sales, use, and withholding payments and returns due March 20, 2020. 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 taxpayers should continue to file returns and remit any tax due as of the original due dates. ([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](#) ; [Treasury: Small Business Taxpayers Provided Tax Assistance, Mich. Dept. Treas., 03/18/2020](#) .)

On March 18, 2020, Michigan Governor Gretchen Whitmer signed an Executive Order, effective immediately, that extends the property tax foreclosure deadline under [Mich. Comp. Laws Ann. § 211.78g\(3\)](#) for Michigan residents to pay back taxes and avoid foreclosure in their property during the ongoing COVID-19 pandemic. The Executive Order moves the tax foreclosure deadline from March 31, 2020, to May 29, 2020, or 30 days after the state of emergency declared in Executive Order 2020-04 is terminated, whichever comes first. The Executive Order encourages the State Court Administrative Office to urge judges of the circuit court to amend orders of foreclosure issued in 2020 under [Mich. Comp. Laws Ann. § 211.78k\(5\)](#) , in a manner consistent with the deadline extension. ([Executive Order 2020-14, 03/18/2020](#) ; [Governor's Press Release, 03/18/2020](#) .)

Minnesota. The Minnesota Department of Revenue notes that the Internal Revenue Service has extended the deadline for federal income tax payments only to July 15, 2020, for payments due of up to \$1 million for individuals and \$10 million for corporations. At this time, federal and Minnesota individual income tax returns are still due April 15, 2020. The Department continues to monitor the situation and will communicate any changes to Minnesota tax filing or payment deadlines on its website. If a taxpayer is unable to file and pay on time because of COVID-19 illness or related situation, the taxpayer may ask the Department to abate (cancel) penalties and interest for late filing or payment if the taxpayer has a reasonable cause. ([Our Response to COVID-19, Minn. Dept. Rev., 03/19/2020](#) .)

The Department is granting a 30-day sales and use tax grace period for businesses identified in Minnesota Governor Tim Walz's [Executive Order 20-04](#) . During this time the Department will not assess penalties or interest. Identified businesses with a monthly sales and use tax payment due March 20, 2020, will have until April 20 to make that payment. These customers should still file their return by March 20. At this time, this grace period for penalty and interest is only for monthly filers and only for the March 20 payment. Identified businesses can request additional relief from penalty and interest for reasonable cause after April 20. [Executive Order 20-04](#) , as amended by [Executive Order 20-08](#) , provides for the temporary closure of bars, restaurants, and other places of public accommodation. ([Sales Tax Payment Extension for Businesses Identified in Executive Order 20-04, Minn. Dept. Rev., 03/18/2020](#) .)

Montana. The Montana Department of Revenue has issued a release concerning taxpayer payment plans. With many Montana taxpayers facing disruption and uncertainty related to COVID-19, the Collections Bureau will do its best to accommodate and work with taxpayers during this time. The Collections Bureau will assess situations on a case-by-case basis and may allow deferral of payments for up to one month at a time. Taxpayers seeking deferrals must contact the Collections Bureau via phone, email, or web message at least one week prior to their payment due date to request deferral of payment. ([Montana Department of Revenue Release- Payment Plans, 03/18/2020](#) .)

North Carolina. The North Carolina Department of Revenue has issued an important notice to inform taxpayers who have been affected by COVID-19 of a limited-time waiver of certain penalties. On March 10, 2020, North Carolina Governor Roy Cooper signed Executive Order 116 declaring a state of emergency in response to COVID-19. The Secretary of Revenue has become aware that, because of COVID-19, some taxpayers may not be able to meet certain filing or payment requirements. In response, the Secretary has elected to waive the following penalties: 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 March 31, 2020, if the license is obtained, the return or extension application is filed, or the tax is paid by April 15, 2020. The waiver will be considered a waiver for special circumstances. The waiver will not be considered a waiver for good compliance that can only be granted once every three years per tax type. Affected taxpayers who cannot meet their filing or payment requirement as a result of COVID-19 should complete Form NC-5500 (Request to Waive Penalties) and write "COVID-19" on the top of the form. For affected taxpayers who do not have access to Form NC-5500, they can request a penalty waiver by attaching a letter containing: the taxpayer's name; address; SSN or FEIN; Account ID; and the tax type and tax period for which the taxpayer seeks waiver of penalty. Form NC-5500 or the letter should be mailed to the North Carolina Department of Revenue, Customer Service, P.O. Box 1168, Raleigh, NC 27602. ([Important Notice: Department of Revenue Provides Penalty Relief to Persons Affected by Novel Coronavirus Disease, N.C. Dept. of Rev., 03/17/2020](#) .)

Oklahoma. Oklahoma Governor J. Kevin Stitt ordered the temporary suspension of the costs and fees

for oversized/overweight permits required of carriers whose sole purpose is transportation of materials, equipment, and supplies used for direct assistance in support of emergency relief efforts which would normally require an overweight permit in response to the COVID-19 outbreaks. ([Amended Executive Order 2020-07, Oklahoma Tax Commission, 03/17/2020](#) .)

Oregon. The Oregon Department of Revenue has provided guidance on the tax relief it is offering taxpayers due to the COVID-19 pandemic. With regard to the corporate activity tax (CAT), since the pandemic may impact commercial activity to an extent that makes it difficult for businesses to estimate their first CAT payment, due April 30, 2020, the Department will not assess underpayment penalties on taxpayers making a good faith effort to estimate their first quarter payments. With regard to the personal income tax, at this time, taxpayers may file federal filing extension Form 4868 before the due date with the IRS and Oregon will automatically grant a filing extension for the Oregon return; these extensions are not extended to payment due dates. If the IRS declares the April 15 due date extended due to the COVID-19 pandemic, Oregon will automatically connect to those dates for personal income tax filers. The Department may waive penalties for late payment if the delinquency is due to a circumstance beyond the taxpayer's control. Estimated payment due dates for personal income tax are not extended in Oregon, but interest will not be imposed on an underpayment of estimated tax if the Department determines that by reason of casualty, disaster or other unusual circumstances the imposition of interest would be against equity and good conscience. With regard to other tax programs administered by the Department, if an action of the IRS or a state-declared emergency will impair the ability of either Oregon taxpayers or the state to take action required within the time required by law, the Department may extend any statutory period of limitation on any tax that it collects. If the Department makes such a decision, an order will be issued and announced, and filed with the Secretary of State. ([COVID-19 Tax Relief Options, Or. Dept. Rev., 03/13/2020](#) .)

South Carolina. The South Carolina Department of Revenue (DOR) is providing special filing and payment relief to those impacted by COVID-19 in South Carolina. This includes individuals and businesses located in South Carolina, taxpayers who have businesses with offices in South Carolina, taxpayers whose tax records are located in South Carolina, or taxpayers whose returns are prepared by impacted tax professionals. Starting on April 1, 2020, the tax relief postpones various tax filing and payment deadlines for any taxes administered by, or tax returns filed with the DOR, including but not limited to, income tax, sales and use tax, admissions tax and motor fuel user fee returns. Affected individuals and businesses will have until June 1, 2020 to file and pay taxes for returns that are due between April 1, 2020 and June 1, 2020. Returns filed electronically through MyDORWAY do not require any action to qualify for this relief. Taxpayers filing by mail should write "CORONAVIRUS" or "COVID-19" at the top of any paper return relying on this relief or complete the "disaster area" check box if one is provided on the return. Taxpayers with questions concerning county property taxes should contact the county government where the property is located. ([South Carolina Information Letter No. 20-3, 03/17/2020](#) .)

Texas. Texas Comptroller Glenn Hegar reminds businesses that the sales tax collected in February 2020 must be remitted by March 20, 2020. Although this may be difficult for businesses due to

COVID-19, the tax represents money collected from individual Texans and expected to be available to provide emergency health care and support other emergency operations. The comptroller urges businesses to make use of the agency's online tools to meet the March 20 deadline. For taxpayers who must visit the agency's field offices, protocols have been put in place to ensure proper social distancing and protect the safety of both taxpayers and agency employees. Future tax due dates will be examined as they approach. ([News Release, Texas Comptroller of Public Accounts, 03/17/2020](#) .)

Utah. The Utah State Tax Commission has announced the following changes to comply with recommendations to help slow down the spread of COVID-19: (1) the due date of the Utah individual income tax return is the same day as the due date of the federal individual income tax return; if the IRS changes the due date due to the outbreak, Utah's due date will also be extended; (2) the due dates of Utah corporate and pass-through entities is set by state statute and will not be affected by IRS changes in the due dates for those returns without action by the legislature; (3) telephone agents will be available at (801) 297-2200 or (800) 662-4335 for assistance Monday through Friday, 8:00 a.m. - 5:00 p.m and counter agents will only be available for immediate lien release with certified funds (cashier's check or cash) and cash payments; (4) e-filed returns with refunds will not be delayed; (5) all scheduled tax appeals hearings will be held by telephone from March 23 through April 24, 2020; due to COVID-19 precautions, the Tax Commission will hold all events as scheduled, but will hold the events via telephone conference only; and (6) Property Tax Division functions will continue without interruption with email being the best form of communication. ([News Release: Procedural Changes Due to COVID-19, Utah State Tax Comm'n, 03/17/2020](#) ; Notice, Utah State Tax Comm'n, 03/17/2020.)