Management, Finance & Administration

MGT-25

Tax amnesty program

When staff members of the city of Denver, Colorado (555,000), department of revenue were asked to come up with cost-saving or revenue-producing ideas, they came up with the idea of a tax amnesty program based on the many state amnesty programs that have taken place. Taxpayers were offered amnesty over the summer of 2003, and the city was delighted with the program's success.

Implementation notes

Leadership/staffing The idea was developed by several members of the department of revenue in the city's treasury division. The staff obtained the city attorney's approval prior to proceeding, and the mayor expressed his support for the program.

Budget/funding The city spent just \$295 (not counting staff time) to promote the program through flyers.

Timeline Staff began discussing the idea in the fall of 2002. When the state announced plans in March 2003 for a state tax amnesty program in June, city staff decided to run Denver's amnesty concurrently with the state program. Denver's tax amnesty program ran from June through August 2003.

Program description The city decided to offer amnesty to individuals who owed sales tax, use tax, or occupational privilege tax (an employment tax). Taxpayers who had received a delinquency notice from the city or had been selected for an audit were not eligible for the program, as its purpose was to encourage taxpayers to take the initiative. Interested taxpayers downloaded a form from a special amnesty Web site set up by the city and submitted an application along with the taxes owed. City staff reviewed the applications and, for eligible taxpayers, waived all the penalties (15 percent) and half the interest owed (1 percent per month). Many taxpayers learned about Denver's amnesty program by visiting the Web site for the Colorado amnesty program, which was heavily promoted and included a link to Denver's amnesty Web site. Denver's Web

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site included a link to the state amnesty site, as well as the program's rules, application form, and frequently asked questions. The city also distributed flyers advertising the amnesty to all taxpayers in its records, as well as to all CPA and law firms in the area. Both the Colorado Bar Association and the Colorado Society of CPAs did stories on the program that were published in their newsletters and on their Web sites.

Results The city received 219 applications for amnesty and approved 199 of these. These applications generated \$2.1 million. Another \$3.3 million came from a single company that was not eligible for amnesty because it had been notified by the city that it owed taxes, but the company paid its taxes in the hope of reducing its penalties as part of the tax amnesty program. The 219 applicants included 78 individuals and businesses that had not previously been registered as taxpayers, so another benefit was an increase in the number of registered taxpayers in the city.

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