The remaining states that have a False Claims Act do not provide either a full or partial exclusion from the FCA for tax cases.

1. States that entirely exclude tax cases from the False Claims Act

   Cal.Gov.Code §12651(f) This section does not apply to claims, records, or statements made under the Revenue and Taxation Code.

   DC ST §2—381.02(d) This section shall not apply to claims, records, or statements made pursuant to those portions of Title 47 that refer or relate to taxation.

   VA Code Ann. §8.01-216.3D. This section shall not apply to claims, records or statements relating to state or local taxes.

   T.C.A. §4-18-103(f). This section does not apply to claims, records, or statements made under any statute applicable to any tax administered by the department of revenue.

   N.C.G.S.A. §1-607(c) Exclusion – This section does not apply to claims, records, or statements made under Chapter 105 [Taxation] of the General Statutes.

   N.M.S. A. §44 – 9 – 3E. This section does not apply to claims, records or statements made pursuant to the provisions of Chapter 7 NMSA 1978 [Taxation].

   MCA 17 – 8 – 403(5). This section does not apply to ... claims, records, payments or statements made under the tax laws contained in Title 15 [Taxation] or 16 [Alcohol and Tobacco] or made to the department of natural resources and conservation under Title 77 [State Lands].
M.G.L.A. 12 §5B (d). Sections 5B to 5, inclusive, shall not apply to claims, records or statements made or presented to establish, limit, reduce or evade liability for the payment of tax to the commonwealth or other governmental authority.

2. States that partially exclude tax cases from the False Claims Act

RI ST §9—1.1.—3(c). Exclusion. This section does not apply to claims, records, or statements made under the Rhode Island personal income tax law contained in Rhode Island general laws chapter 44—30.

IC 5—11—5.5—2(a). This section does not apply to: (1) a claim, record, or statement concerning income tax (IC 6 – 3) [individual, trust or estate taxes].

740 ILCS 175/3(c). Exclusion. This Section does not apply to claims, records, or statements made under the Illinois Income Tax Act [35 ILCS 5/101 et seq. Applies to individual, corporations, trusts and estates].