



**2024 State and Local Disaster Relief Guidance**

(covers guidance issued in 2024 – last updated December 19, 2024)

<b>Jurisdiction</b>	<b>Brief Guidance Overview – For Complete Guidance See Source Document</b>
<b>Federal</b>	A full list is available here: <a href="https://www.irs.gov/newsroom/tax-relief-in-disaster-situations">https://www.irs.gov/newsroom/tax-relief-in-disaster-situations</a>
<b>Alabama</b>	The <b>Alabama</b> Department of Revenue is <a href="#">offering tax filing and penalty relief</a> , on a case-by-case basis, to Alabama taxpayers impacted by Hurricane Helene. (October 2, 2024)
	The <b>Alabama</b> Department of Revenue <a href="#">has issued</a> an executive order on the temporary suspension of Alabama terminal excise tax requirements (Hurricane Helene). (September 27, 2024)
	The <b>Alabama</b> Department of Revenue <a href="#">has issued</a> executive order on the temporary suspension of International Registration Plan (IRP) and International Fuel Tax Agreement (IFTA). (Hurricane Helene) (September 27, 2024)
<b>Alaska</b>	
<b>Arizona</b>	
<b>Arkansas</b>	<b>Arkansas</b> Governor Sarah Huckabee Sanders (R) signed an <a href="#">executive order</a> to provide additional relief on tax filing and payment deadlines in response to the May 24 storms. (July 15, 2024)
	On May 30, <b>Arkansas</b> Governor Sarah Huckabee Sanders (R) <a href="#">signed an executive order</a> providing certain tax relief for those impacted by severe storms, flooding, and tornadoes that began in Arkansas on May 24. (May 30, 2024)
<b>California</b>	Employers in Del Norte, Humboldt, and Mendocino Counties, <b>California</b> <a href="#">directly affected by</a> the earthquake may request up to a two-month extension of time from the EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest.

Employers in Ventura County, **California** [directly affected by](#) the Mountain Fire may request up to a two-month extension of time from the Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (December 2024)

Employers in the City of Oceanside, **California** [directly affected by](#) the Pier Fire may request up to a two-month extension of time from the Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (November 2024)

Employers in Sierra County, **California** [directly affected by](#) the Bear Fire may request up to a two-month extension of time from the Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (November 2024)

Employers in Siskiyou County, **California** [directly affected by](#) the Shelly Fire may request up to a two-month extension of time from the Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (November 2024)

The **California** Franchise Tax Board [has updated its](#) disaster tax relief webpage. The IRS and California may grant individuals and businesses additional time to file or pay when a major disaster in their area is declared by the federal or state government. Impacted taxpayers may also be eligible to claim a disaster loss on their tax return. Taxpayers impacted by disasters outside of California may also be eligible for California tax relief. (October 14, 2024)

Employers in Lake County [directly affected by](#) the Boyles Fire may request up to a two month extension of time from the **California** Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (September 2024)

Employers in San Bernardino County [directly affected by](#) the Line Fire may request up to a two-month extension of time from the **California** Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (September 2024)

<p>Employers in Los Angeles and San Bernardino Counties <a href="#">directly affected by</a> the Bridge Fire may request up to a two-month extension of time from the <b>California</b> Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (September 2024)</p>
<p>Employers in Orange and Riverside Counties <a href="#">directly affected by</a> the Airport Fire may request up to a two-month extension of time from the <b>California</b> Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (September 2024)</p>
<p>The <b>California</b> Department of Tax and Fee Administration <a href="#">has announced tax relief</a> for taxpayers in Los Angeles (limited to the City of Rancho Palos Verdes) impacted by the recent landslides and the San Bernardino fire. (September 2024)</p>
<p>Employers in Plumas County, <b>California</b> <a href="#">directly affected by</a> the Gold Complex Fire and in Butte and Tehama Counties directly affected by the Park Fire may request up to a two-month extension of time from the Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (July 2024)</p>
<p>Employers in Kern County, <b>California</b> <a href="#">directly affected by</a> the Borel Fire may request up to a two-month extension of time from the Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (July 2024)</p>
<p>The <b>California Franchise Tax Board announced</b> that San Diego County individuals and businesses impacted by the severe storms and flooding that began on January 21, 2024, qualified for a postponement to file and pay 2023 taxes until June 17, 2024. San Diego County taxpayers who did not mark “disaster” on their return may have received penalty notices. Taxpayers may have also received notices due to timing of peak season notices and posting of payments. If San Diego County taxpayers received a penalty notice for the 2023 taxable year related to the disaster postponement, for taxpayers or tax professionals, certain options are available for resolution. (updated August 8, 2024)</p>
<p>The <b>California</b> Department of Tax and Fee Administration <a href="#">has announced tax relief</a> for taxpayers in Butte, Kern, Plumas, and Tehama counties impacted by the July 2024 fires. (August 2024)</p>
<p>Employers in Butte County, <b>California</b> <a href="#">directly affected by</a> the July Thompson Fire may request up to a two-month extension of time from the <b>California</b> Employment Development</p>

	<p>Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (July 2024)</p>
	<p>Employers in Los Angeles County, <b>California</b> directly affected by the January winter storms <a href="#">may request up to a two-month extension</a> of time from the <b>California</b> Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (June 2024)</p>
	<p>The <b>California</b> Franchise Tax Board <a href="#">reminds taxpayers</a> that San Diego County individuals and businesses impacted by severe storms and flooding that began on January 21, 2024, qualify for an extension to file and pay taxes until June 17, 2024. (updated May 17, 2024)</p>
	<p>Employers in Alameda, Butte, Glenn, Lake, Mendocino, Monterey, Sacramento, San Francisco, Santa Cruz, Sonoma, and Sutter counties directly affected by the winter storms <a href="#">may request up to a two month extension</a> of time from the <b>California</b> Employment Development Department to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (March 2024)</p>
	<p>The <b>California</b> Franchise Tax Board <a href="#">is extending</a> filing and payment deadlines for San Diego County until June 17, 2024. The extensions align State tax filing and payment dates with the IRS extensions for severe storms and flooding that recently impacted certain portions of California. (February 27, 2024)</p>
<b>Colorado</b>	<p><b>Colorado</b> Governor Jared Polis and the Department of Revenue <a href="#">announced that taxpayers</a> impacted by hurricanes Helene and Milton now have until May 1, 2025, to file various individual and business tax returns and make tax payments. (updated October 22, 2024)</p>
	<p><b>Colorado</b> Gov. Jared Polis and the Department of Revenue <a href="#">have announced</a> that taxpayers impacted by hurricanes Helene and Milton now have until May 1, 2025, to file various individual and business tax returns and make tax payments. (October 18, 2024)</p>
	<p>The <b>Colorado</b> Department of Revenue’s guidance on filing and payment extensions for natural disasters is available <a href="#">here</a>.</p>
<b>Connecticut</b>	<p>The <b>Connecticut</b> Department of Revenue Services <a href="#">has issued updated guidance</a> for taxpayers impacted by weather events of August 18, 2024. (September 17, 2024)</p>

	<p>The <b>Connecticut</b> Department of Revenue Services <a href="#">has issued guidance</a> to taxpayers who are unable to meet certain filing and payment obligations as a direct result of the impact of the extreme weather events of August 18, 2024. (September 5, 2024)</p>
	<p>The <b>Connecticut</b> Department of Revenue Services <a href="#">is extending the filing and payment deadlines</a> of certain Connecticut returns until June 17, 2024. The extensions align State tax filing and payment dates with the IRS extensions for severe storms and flooding that impacted certain portions of Connecticut. (February 1, 2024)</p>
<b>Delaware</b>	
<b>District of Columbia</b>	<p>On October 1, 2024, the IRS issued <a href="#">Notice 2024-253</a> to provide tax relief for those affected by Hurricane Helene. The <b>District of Columbia</b> Office of Tax and Revenue <a href="#">will also extend</a> the tax filing and payment deadlines for affected individuals and businesses until May 1, 2025, as outlined in Notice 2024-253. (October 4, 2024)</p>
<b>Florida</b>	<p><b>Florida</b> <a href="#">Emergency Order #24-003</a>, expands <a href="#">Emergency Order 24-002</a> to extend certain filing due dates <a href="#">for Florida businesses</a> located in counties affected by Hurricane Milton. The order extends September 2024 and October 2024 reporting periods for sales and use tax, reemployment tax, and several other tax types to November 22, 2024, for seven additional Florida counties: Collier, Glades, Highlands, Indian River, Orange, Polk, and St. Lucie. (October 17, 2024)</p>
	<p>In response to Hurricane Milton, the IRS announced that it will not impose a penalty when dyed diesel fuel is sold for use or used on the highway. This penalty relief period began October 9, 2024, and will continue through October 30, 2024. Consistent with the IRS, the <b>Florida</b> Department of Revenue <a href="#">is also waiving the penalty</a> for state fuel tax purposes through October 30, 2024. (October 17, 2024)</p>
	<p>The <b>Florida</b> Department of Revenue <a href="#">has issued guidance</a> on the sales and reporting of dyed diesel fuel during penalty relief period. (October 4, 2024)</p>
	<p>The <b>Florida</b> Department of Revenue <a href="#">has created</a> a webpage on Hurricane Helene relief. The page among other things contains Governor’s Executive Orders and Department of Revenue Emergency Orders. (October 3, 2024)</p>
	<p>The <b>Florida</b> Department of Revenue <a href="#">will follow the tax relief</a> granted by the IRS for affected taxpayers for tax return due dates. Eligible taxpayers that file Florida corporate income/franchise tax returns with original due dates or extended due dates falling on or after September 23, 2024, and before May 16, 2025, will now have a due date of May 16, 2025. This includes affected taxpayers with returns and payments with due dates previously postponed until February 18, 2025, due to Hurricane Debby in Florida. The same holds true</p>

	<p>for affected taxpayers in counties that had due dates postponed for the severe storms, straight-line winds, and tornadoes in May 2024. (October 3, 2024)</p>
	<p>The <b>Florida</b> Department of Revenue <a href="#">has issued guidance</a> on sales and use tax and related taxes due date extensions. Due dates for returns, reports, and payments due for the September 2024 and October 2024 reporting periods for taxpayers in 17 Florida counties have been extended to November 22, 2024. (October 3, 2024)</p>
	<p>The <b>Florida</b> Department of Revenue <a href="#">has issued guidance</a> on the suspension of corporate income tax due dates and extension periods as a result of the impact of Hurricane Debby. (August 12, 2024)</p>
	<p>The <b>Florida</b> Department of Revenue <a href="#">will follow the tax relief granted</a> by the IRS for taxpayers affected by Hurricane Debby. Eligible taxpayers that file Florida corporate income/franchise tax returns with original due dates or extended due dates falling on or after August 1, 2024, and before February 18, 2025, will now have a due date of February 18, 2025. (August 2024)</p>
	<p>The <b>Florida</b> Department of Revenue <a href="#">will follow the tax relief granted</a> by the IRS for taxpayers affected by severe storms, straight-line winds, and tornadoes in Florida. Eligible taxpayers that file Florida corporate income/franchise tax returns with original due dates or extended due dates falling on or after May 10, 2024, and before November 18, 2024, will now have a due date of November 18, 2024. (August 2024)</p>
<p><b>Georgia</b></p>	<p>The <b>Georgia</b> Department of Revenue <a href="#">announced that</a> certain return and payment deadlines for taxpayers have been extended to May 1, 2025, following the aftermath of Hurricane Helene. (October 3, 2024)</p>
	<p>The <b>Georgia</b> Department of Revenue <a href="#">releases guidance</a> on the temporary waiver of State Dyed Fuel Penalties from Hurricane Helene. (October 3, 2024)</p>
	<p>On October 1, 2024, <b>Georgia</b> Governor Brian P. Kemp signed Executive Order 10.01.24.02 <a href="#">suspending the collection of motor fuel excise tax</a> effective at 12:00 a.m. on Thursday, October 3, 2024. The suspension of motor fuel excise tax is set to end at 11:59 p.m. on Wednesday, October 9, 2024. (October 3, 2024)</p>
	<p>The <b>Georgia</b> Department of Revenue <a href="#">released Policy Bulletin MVD-2024-02</a> - IRP/IFTA for Hurricane Helene. (October 3, 2024)</p>

	<p>The <b>Georgia</b> Department of Revenue <a href="#">will extend</a> certain return and payment deadlines for taxpayers to February 3, 2025, for Georgians impacted by Hurricane Debby in the certain counties. (August 22, 2024)</p>
<b>Hawaii</b>	
<b>Idaho</b>	<p>The <b>Idaho</b> State Tax Commission is <a href="#">extending the deadlines</a> to file and pay taxes for victims of Hurricane Helene. Affected taxpayers will have until May 1, 2025, to file returns and make tax payments that were originally due during certain periods. (October 10, 2024)</p>
<b>Illinois</b>	<p><b>Illinois</b> Gov. JB Pritzker (D) and the Department of Revenue <a href="#">announced disaster tax relief</a> for individuals and businesses in parts of Illinois affected by severe storms, tornadoes, straight-line winds, and flooding that began on July 13, 2024. (October 21, 2024)</p>
	<p><b>Illinois</b> Gov. JB Pritzker and the Department of Revenue <a href="#">have temporarily waived</a> the International Fuel Tax Agreement registration and motor fuel use tax single trip permitting for qualified motor vehicles <a href="#">engaged in interstate disaster relief efforts</a> as a result of Hurricanes Milton &amp; Helene. The suspension is effective from October 11, 2024, through November 9, 2024. (October 16, 2024)</p>
	<p><b>Illinois</b> Governor JB Pritzker and the Department of Revenue <a href="#">have temporarily waived</a> the International Fuel Tax Agreement registration and motor fuel use tax single trip permitting for qualified motor vehicles engaged in interstate disaster relief efforts as a result of Hurricanes Milton &amp; Helene. (October 11, 2024)</p>
<b>Indiana</b>	<p>The <b>Indiana</b> Department of Revenue has issued <a href="#">comprehensive guidance</a> on available tax filing extensions for disaster tax relief. (July 2024)</p>
<b>Iowa</b>	<p><b>Iowa</b> Governor Kim Reynolds (R) authorized a Proclamation of Disaster Emergency in response to the recent floods. The Department of Revenue <a href="#">has updated tax guidance</a> on how people affected by the floods, including those who may have sales tax returns due on July 1, can seek tax penalty relief. (updated June 24, 2024)</p>
	<p>Due to recent storms, <b>Iowa</b> Governor Kim Reynolds (R) authorized a Proclamation of Disaster Emergency <a href="#">in response to</a> severe weather that occurred and declared several counties in Iowa to be disaster areas. For taxpayers who may have missed deadlines to file or pay Iowa taxes because records were destroyed by those storms, tax penalty relief is available. (May 29, 2024)</p>
<b>Kansas</b>	



<b>Kentucky</b>	<p>The <b>Kentucky</b> Department of Revenue <a href="#">will honor the recently announced IRS tax relief</a> for taxpayers in parts of Kentucky affected by severe storms, straight-line winds, tornadoes, landslides, and mudslides that began on May 21, 2024. (September 2024)</p>
	<p>The <b>Kentucky</b> Department of Revenue <a href="#">will honor the recently announced</a> IRS tax relief for taxpayers in parts of Kentucky affected by severe storms, straight-line winds, tornadoes, landslides and mudslides that began on May 21, 2024. (August 2024)</p>
	<p>The <b>Kentucky</b> Department of Revenue <a href="#">will honor</a> the recently announced IRS special tax relief for taxpayers in parts of Kentucky affected by severe storms, straight-line winds, tornadoes, landslides and mudslides that began on April 2, 2024. The tax relief postpones various tax filing and payment deadlines that occurred from April 2, 2024, through November 1, 2024 (postponement period). As a result, affected individuals and businesses will have until November 1, 2024, to file returns and pay any taxes that were originally due during this period. (June 13, 2024)</p>
<b>Louisiana</b>	<p>The <b>Louisiana</b> Department of Revenue is <a href="#">granting filing and payment extensions</a> to taxpayers whose homes, principal places of business, critical tax records, or paid tax preparers are located in the federally declared disaster areas following Hurricane Francine. All 64 parishes in Louisiana <a href="#">are included</a> in the disaster area. (September 13, 2024)</p>
<b>Maine</b>	<p>For affected <b>Maine</b> taxpayers in certain federally designated disaster areas, the <a href="#">deadline for certain Maine tax returns</a> and certain Maine final or estimated tax payments originally due on or after January 9, 2024, and on or before July 15, 2024, is postponed to July 15, 2024. (April 9, 2024)</p>
	<p><b>Maine</b> Revenue Services <a href="#">has issued guidance</a> on Federal and State tax relief in Maine disaster areas (February 2024).</p>
<b>Maryland</b>	<p>The <b>Maryland</b> Office of the Comptroller <a href="#">will waive certain late payment penalties</a> and interest for Maryland businesses through May 31, 2024, to mitigate the economic impact of the Francis Scott Key Bridge collapse. (March 29, 2024)</p>
<b>Massachusetts</b>	<p>The <b>Massachusetts</b> Department of Revenue recently issued TIR 24-8, <a href="#">Tax Relief for Taxpayers Affected by a Presidentially Declared Disaster</a>. The TIR explains the “tax relief available to Massachusetts taxpayers as the result of a declaration by the President of the United States of a disaster area within the United States, and in particular the extent to which Massachusetts tax relief will follow relief provided by the Internal Revenue Service.” The TIR revokes and replaces TIR 08-19. (July 2, 2024)</p>



<b>Michigan</b>	<p>On May 7, 2024, <b>Michigan</b> Governor Gretchen Whitmer declared a <a href="#">state of emergency</a> for Kalamazoo, St. Joseph, Branch, and Cass counties after a severe storm system and multiple tornadoes caused significant damage within those counties. The Michigan Department of Treasury <a href="#">is providing affected individuals and businesses</a> within those counties the opportunity to obtain special tax relief. (May 28, 2024)</p> <p>The <b>Michigan</b> Department of Treasury <a href="#">announced</a> that taxpayers who reside in counties affected by severe storms, tornadoes, and flooding from August 24-26, 2023, can request additional time to file State tax returns and pay State tax bills, with penalties and interest waived. (February 26, 2024)</p>
<b>Minnesota</b>	<p>The <b>Minnesota</b> Department of Revenue <a href="#">advised that</a> taxpayers in 19 Minnesota counties who were affected by the recent severe storms and flooding will get extra time to file Minnesota returns and pay Minnesota taxes. (August 7, 2024)</p>
<b>Mississippi</b>	
<b>Missouri</b>	
<b>Montana</b>	
<b>Nebraska</b>	<p>As a result of the recent tornadoes that have impacted Nebraska, <a href="#">relief will be granted</a> to taxpayers who were directly impacted and unable to timely file income tax returns and make payments. The <b>Nebraska</b> Tax Commissioner has granted a waiver of penalties and interest for late income tax returns or payments of taxes, which are due with the Department of Revenue on or after April 25, 2024, through September 3, 2024, as long as the returns are filed and payments are made by September 3, 2024. (June 7, 2024)</p>
<b>Nevada</b>	
<b>New Hampshire</b>	
<b>New Jersey</b>	<p>The <b>New Jersey</b> Division of Taxation recently advised that its <a href="#">general policy</a> is to follow the latest federal guidelines provided by the IRS for special tax relief for taxpayers in Presidential Disaster Relief Areas. (updated October 11, 2024)</p>
<b>New Mexico</b>	<p>The <b>New Mexico</b> Taxation and Revenue Department <a href="#">will allow filing extensions</a> for taxpayers affected by the recent flooding in Chaves County. Taxpayers who live in or own businesses in Chaves County <a href="#">may be granted up to three months</a> from the original due date of the return. For businesses with obligations in gross receipts tax, compensating tax, withholding taxes, oil and gas taxes, combined fuel tax and other excise taxes, the extensions will apply to returns normally due on October 25, 2024, November 25, 2024, and December 26, 2024. The extended due date will be three months from the original due date. Taxpayers</p>

	<p>filing income taxes on a fiscal year basis normally ending in October or November will have an extra three months from the original due date. (October 24, 2024)</p>
	<p>The <b>New Mexico</b> Taxation and Revenue Department <a href="#">has expanded</a> the filing extensions available for taxpayers affected by the South Fork and Salt fires disaster and <a href="#">issued revised guidance</a> on the disaster relief extensions. (July 29, 2024)</p>
	<p>The <b>New Mexico</b> Taxation and Revenue Department <a href="#">recently issued revised guidance</a> on IRS disaster relief extensions and New Mexico taxes. (June 2024)</p>
<b>New York</b>	
<b>North Carolina</b>	<p><b>North Carolina S.B. 743</b>, sponsored by Sen. Ralph E. Hise (R-47), was signed by Governor Roy Cooper (D) on October 25. Earlier this month, the Governor signed <a href="#">H.B. 149</a>, the <i>Disaster Recovery Act of 2024</i>, that includes interest waivers for certain taxes and extensions to file partnership and S corporation elections (<i>see</i> page 17, (Sec. 13.1 (a) through (c)), available <a href="#">here</a>). The Department of Revenue subsequently issued guidance on these provisions (available <a href="#">here</a>). S.B. 743, among other things, contains a provision (Sec. 4H) that expands the interest waiver provisions in Sec. 13.1 (a) through (c) of H.B. 149 to apply to a taxpayer whose tax preparer or records needed to meet a tax deadline are located in an affected area. On October 30, the Department of Revenue issued guidance on the provisions of S.B. 743 (available <a href="#">here</a>). (October 30, 2024)</p>
	<p>On October 11, 2024, the <b>North Carolina</b> Department of Revenue <a href="#">announced interest relief</a> for specific taxpayers located in counties declared a major disaster as a result of Hurricane Helene and Nash County. A <a href="#">new notice</a> announces additional disaster counties. (October 18, 2024)</p>
	<p>The <b>North Carolina</b> Department of Revenue <a href="#">has issued guidance</a> on the tax relief contained in the Disaster Recovery Act of 2024. (October 11, 2024)</p>
	<p>The <b>North Carolina</b> Department of Revenue <a href="#">has issued guidance</a> on tax relief for victims of Hurricane Helene. (October 3, 2024)</p>
	<p><b>North Carolina</b> taxpayers affected by Hurricane Debby <a href="#">now have until</a> early next year to file some state returns and pay certain taxes. (August 15, 2024)</p>
<b>North Dakota</b>	
<b>Ohio</b>	
<b>Oklahoma</b>	

<b>Oregon</b>	
<b>Pennsylvania</b>	
<b>Rhode Island</b>	The <b>Rhode Island</b> Division of Taxation <a href="#">reminds taxpayers and tax professionals</a> that the June 17 due date for the second installment of many estimated payments has been extended for most tax types. (June 14, 2024)
	The <b>Rhode Island</b> Division of Taxation <a href="#">clarified information</a> contained in an April 10, 2024 announcement on certain state filings and payments normally due on April 15, 2024 that were extended to July 15, 2024. (April 11, 2024)
	The <b>Rhode Island</b> Division of Taxation <a href="#">extended</a> certain due dates to July 15 in response to recent IRS relief for individuals and entities impacted by severe storms and flooding in Providence, Kent, and Washington counties. (April 10, 2024)
	The <b>Rhode Island</b> Division of Taxation <a href="#">has urged Rhode Islanders affected</a> by the storms, tornadoes, and flooding that began on September 10, 2023, to reach out if these disasters impact their ability to timely file their taxes. (February 1, 2024)
<b>South Carolina</b>	The <b>South Carolina</b> Department of Revenue <a href="#">is granting relief</a> to South Carolina taxpayers in the wake of Hurricane Helene. Several returns and payments originally due between September 25, 2024 and May 1, 2025 <a href="#">are now due May 1, 2025</a> . This tax relief applies to all 46 South Carolina counties and follows the IRS's decision to issue relief due to the effects of the storm. (October 7, 2024)
	The <b>South Carolina</b> Department of Revenue <a href="#">is providing taxpayers</a> affected by Hurricane Debby the same relief provided by the IRS. (August 13, 2024)
<b>South Dakota</b>	
<b>Tennessee</b>	<b>Tennessee</b> Governor Bill Lee and the Department of Revenue <a href="#">announced</a> four tax relief measures for Tennessee <a href="#">businesses and individuals affected by</a> Hurricane Helene. (October 9, 2024)
	The <b>Tennessee</b> Department of Revenue <a href="#">has issued guidance</a> on natural disaster sales tax relief (Hurricane Helene). (October 3, 2024)

	<p>The <b>Tennessee</b> Department of Revenue has issued <a href="#">guidance</a> on tax filing extensions for the December 2023 severe storms and tornadoes. (January 2024)</p>
	<p>The <b>Tennessee</b> Department of Revenue <a href="#">is extending</a> the franchise and excise tax filing and payment deadlines to June 17, 2024, for businesses impacted by the December 2023 storms. (January 29, 2024)</p>
<b>Texas</b>	<p>The IRS <a href="#">announced disaster tax relief</a> for all individuals and businesses affected by Hurricanes Helene and Milton, including the entire states of Alabama, Florida, Georgia, North Carolina and South Carolina and parts of Tennessee and Virginia. For all out-of-state taxpayers who are eligible for the IRS relief, the <b>Texas</b> Comptroller will grant upon request, a 90-day extension (from the due date) for Texas taxes. Additional time may be granted for certain tax types, including franchise tax, upon request. (October 15, 2024)</p>
	<p>The IRS <a href="#">announced disaster tax relief</a> for all individuals and businesses affected by Hurricane Helene, including the entire states of Alabama, Georgia, North Carolina and South Carolina and parts of Florida, Tennessee and Virginia. For all out-of-state taxpayers who are eligible for the IRS relief, the <b>Texas</b> Comptroller will grant upon request, a 90-day extension (from the due date) for Texas taxes. Additional time may be granted for certain tax types, including franchise tax, upon request. (October 4, 2024)</p>
	<p>When <b>Texas</b> Gov. Abbott <a href="#">declares a disaster</a>, taxpayers in the affected counties may be eligible for an extension of time to file returns, pay taxes and meet other deadlines established by the Comptroller. In most cases, extensions are considered upon request and on a case-by-case basis. (Hurricane Beryl - July 2024)</p>
	<p><b>Texas</b> taxpayers <a href="#">affected by the May severe weather and flooding</a> may be eligible for an extension of time to file and pay taxes due. Extensions are available only upon request. (May 2024)</p>
<b>Utah</b>	
<b>Vermont</b>	<p>The <b>Vermont</b> Department of Taxes <a href="#">is not automatically extending due dates</a> for state-level taxes for taxpayers impacted by flooding from Hurricane Debby. However, impacted taxpayers who are unable to meet upcoming Vermont tax deadlines between August 8, 2024, and February 3, 2025, can contact the Department to request extensions. (updated August 29)</p>
<b>Virginia</b>	<p>The <b>Virginia</b> Department of Taxation <a href="#">has issued guidance</a> on the relief being provided for late individual and fiduciary income tax returns. (October 4, 2024)</p>
<b>Washington</b>	

	The <b>Washington</b> Department of Revenue <a href="#">is providing relief</a> to businesses and property owners impacted by recent wildfires in the State. Among the relief listed is a request to reschedule a planned audit. (August 7, 2024)
<b>West Virginia</b>	
<b>Wisconsin</b>	
<b>Wyoming</b>	