



2024 State and Local Disaster Relief Guidance
 (covers guidance issued in 2024 – last updated June 19, 2024)

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Federal	A full list is available here: https://www.irs.gov/newsroom/tax-relief-in-disaster-situations
Alabama	
Alaska	
Arizona	
Arkansas	On May 30, Arkansas Governor Sarah Huckabee Sanders (R) signed an executive order providing certain tax relief for those impacted by severe storms, flooding, and tornadoes that began in Arkansas on May 24. (May 30, 2024)
California	The California Franchise Tax Board reminds taxpayers 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)
	Employers in Alameda, Butte, Glenn, Lake, Mendocino, Monterey, Sacramento, San Francisco, Santa Cruz, Sonoma, and Sutter counties directly affected by the winter storms 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. (March 2024)
	The California Franchise Tax Board is extending 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)
Colorado	
Connecticut	The Connecticut Department of Revenue Services is extending the filing and payment deadlines 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)
Delaware	
District of Columbia	
Florida	
Georgia	
Hawaii	
Idaho	
Illinois	
Indiana	
Iowa	Due to recent storms, Iowa Governor Kim Reynolds (R) authorized a Proclamation of Disaster Emergency in response to 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)
Kansas	
Kentucky	The Kentucky Department of Revenue will honor 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)
Louisiana	
Maine	For affected Maine taxpayers in certain federally designated disaster areas, the deadline for certain Maine tax returns 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)
	Maine Revenue Services has issued guidance on Federal and State tax relief in Maine disaster areas (February 2024).
Maryland	The Maryland Office of the Comptroller will waive certain late payment penalties and interest for Maryland businesses through May 31, 2024, to mitigate the economic impact of the Francis Scott Key Bridge collapse. (March 29, 2024)
Massachusetts	

<p>Michigan</p>	<p>On May 7, 2024, Michigan Governor Gretchen Whitmer declared a state of emergency 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 is providing affected individuals and businesses within those counties the opportunity to obtain special tax relief. (May 28, 2024)</p>
	<p>The Michigan Department of Treasury announced 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>
<p>Minnesota</p>	
<p>Mississippi</p>	
<p>Missouri</p>	
<p>Montana</p>	
<p>Nebraska</p>	<p>As a result of the recent tornadoes that have impacted Nebraska, relief will be granted to taxpayers who were directly impacted and unable to timely file income tax returns and make payments. The Nebraska 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>
<p>Nevada</p>	
<p>New Hampshire</p>	
<p>New Jersey</p>	
<p>New Mexico</p>	<p>The New Mexico Taxation and Revenue Department recently issued revised guidance on IRS disaster relief extensions and New Mexico taxes. (June 2024)</p>
<p>New York</p>	
<p>North Carolina</p>	
<p>North Dakota</p>	
<p>Ohio</p>	
<p>Oklahoma</p>	
<p>Oregon</p>	
<p>Pennsylvania</p>	
<p>Rhode Island</p>	<p>The Rhode Island Division of Taxation reminds taxpayers and tax professionals that the June 17 due date for the second installment of many estimated payments has been extended for most tax types. (June 14, 2024)</p>

	The Rhode Island Division of Taxation clarified information 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 Rhode Island Division of Taxation extended 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 Rhode Island Division of Taxation has urged Rhode Islanders affected 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)
South Carolina	
South Dakota	
Tennessee	The Tennessee Department of Revenue has issued guidance on tax filing extensions for the December 2023 severe storms and tornadoes. (January 2024)
	The Tennessee Department of Revenue is extending the franchise and excise tax filing and payment deadlines to June 17, 2024, for businesses impacted by the December 2023 storms. (January 29, 2024)
Texas	Texas taxpayers affected by the May severe weather and flooding may be eligible for an extension of time to file and pay taxes due. Extensions are available only upon request. (May 2024)
Utah	
Vermont	
Virginia	
Washington	
West Virginia	
Wisconsin	
Wyoming	