



2022 State and Local Disaster Relief Guidance

(covers guidance issued in 2022 – last updated December 27, 2022)

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Federal	<ul style="list-style-type: none"> • FL-2022-20: IRS announces tax relief for victims of Hurricane Nicole • NY-2022-08: IRS announces tax relief for severe winter storm and snowstorm in New York • IL-2022-08: IRS announces tax relief for Illinois severe storm and flooding • IR-2022-185: IRS: Deadline to file 2019 and 2020 tax returns to get COVID penalty relief postponed in declared disaster areas • IR-2022-175: IRS - Don't miss this important Oct. 17 tax extension deadline • SC-2022-06: IRS announces tax relief for victims of Hurricane Ian in South Carolina • NC-2022-10: IRS announces tax relief for victims of Hurricane Ian in North Carolina • IR-2022-173: IRS: Hurricane Ian victims in the Carolinas qualify for tax relief; Oct. 17 deadline, other dates extended to Feb. 15 • IR-2022-169: IRS granting dyed diesel penalty relief as a result of Hurricane Ian • FL-2022-19: IRS announces tax relief for victims of Hurricane Ian in Florida • IR-2022-168: IRS: Hurricane Ian victims in Florida qualify for tax relief; Oct. 17 deadline, other dates extended to Feb. 15 • IR-2022-164: IRS: Alaska storm and flood victims qualify for tax relief; Oct. 17 deadline, other dates extended to Feb. 15 • AK-2022-04: IRS announces tax relief for Alaska severe storm, flooding, and landslides • IR-2022-161: IRS: Hurricane Fiona victims in Puerto Rico qualify for tax relief; Oct. 17 deadline, other dates extended to Feb. 15 • PR-2022-10: IRS announces tax relief for Puerto Rico victims of Hurricane Fiona • AZ-2022-08: IRS announces tax relief for Arizona severe storms • MS-2022-01: IRS announces tax relief for Mississippi water crisis victims • MO-2022-07: IRS announces tax relief for Missouri severe storms and flooding victims • IR-2022-149: IRS: Missouri storm, flooding victims now eligible for tax relief; Oct. 17 deadline, other dates extended to Nov. 15 • VI-2022-01: IRS announces tax relief for island of St. Croix, U.S. VI water shortage • IR-2022-145: IRS: Kentucky storm, flooding victims now eligible for tax relief; October 17 deadline, other dates extended to November 15 • KY-2022-06: IRS announces tax relief for Kentucky severe storms, flooding, landslide and mudslide victims • OK-2022-02: IRS announces tax relief for Oklahoma severe storms, tornadoes and flooding victims • MT-2022-01: IRS announces tax relief for Montana severe storm and flooding victims

	<ul style="list-style-type: none"> • NM-2022-05: IRS announces tax relief for New Mexico wildfires and straight-line winds • PR-2022-02: IRS announces tax relief for Puerto Rico severe storms, flooding and landslides • TN-2022-01: IRS announces tax relief for Tennessee severe storms, straight-line winds and tornadoes • WA-2022-01: IRS announces tax relief for Washington severe storms, straight-line winds, flooding, landslides and mudslides • CO-2022-01: IRS announces tax relief for Colorado wildfires and straight-line winds • IR-2022-01: For Colorado wildfire victims, IRS extends 2021 tax-filing deadline, other deadlines to May 16
Alabama	The Alabama Department of Revenue issued an Executive Order providing a temporary suspension of Alabama terminal excise tax requirements. (Hurricane Ian) (September 28, 2022)
	The Alabama Department of Revenue issued an Executive Order providing a temporary suspension of International Registration Plan and International Fuel Tax Agreement. (Hurricane Ian) (September 28, 2022)
	The Alabama Department of Revenue provides tax relief for taxpayers in Jefferson and Shelby Counties affected by severe weather in October. (January 2022)
Alaska	
Arizona	
Arkansas	
California	The California Franchise Tax Board announced special state tax relief for taxpayers and businesses affected by Hurricane Ian. Taxpayers and businesses in presidentially declared disaster areas are granted an extension to Feb. 15, 2023, to file California tax returns on 2021 income and make any tax payments that would have been due between Sept. 23, 2022, and Feb. 15, 2023. (October 6, 2022)
	The California Department of Tax and Fee Administration issued a release stating that business owners and taxpayers affected by the Oak Fire in Mariposa County are eligible for emergency tax or fee relief from the CDTFA. (July 29, 2022)
Colorado	The Colorado Department of Revenue stated that Colorado taxpayers impacted by Hurricane Ian now have until February 15, 2023, to file various individual and business tax returns and make tax payments. The decision mirrors the IRS decision to provide similar relief at the federal level. (October 12, 2022)

	The Colorado Department of Revenue announces tax relief for tornado victims. (January 3, 2022)
Connecticut	
Delaware	
District of Columbia	
Florida	Florida Governor Ron DeSantis (R) issued Executive Order 22-242 , providing relief to owners of property in the 26 counties FEMA designated as eligible for the Individual Assistance Program in the wake of Hurricane Ian. (October 20, 2022)
	The Florida Department of Revenue issued Order of Emergency Waiver/Deviation #22-003 (sales and use tax and related taxes), extending the September 2022 and October 2022 reporting periods for sales and use tax, reemployment tax, and several other tax types to November 23, 2022, for businesses in the following counties: Charlotte, Collier, DeSoto, Hardee, Lee, and Sarasota. (October 17, 2022)
	The Florida Department of Revenue announced extended due dates for corporate income tax filers impacted by Hurricane Ian. Eligible taxpayers that file Florida corporate income tax returns, as well as Florida corporate income tax installment payments, with original due dates or extended due dates falling on or after September 23, 2022, and before March 2, 2023, will now have a due date of March 2, 2023. This tax relief is applicable to affected businesses anywhere in Florida. (October 5, 2022)
Georgia	The Georgia Department of Revenue is postponing until February 15, 2023 , certain deadlines for taxpayers affected by Hurricane Ian, which are individuals who reside, and businesses whose records required for tax compliance are located, in the disaster area. The postponement applies to return filing, tax payment, and other time-sensitive acts as specified by the IRS. (October 13, 2022)
	Due to Hurricane Ian, the Georgia Department of Revenue and its Motor Vehicle Division are waiving the requirements for motor carriers and individual truck drivers to comply with the requirements associated with Georgia International Registration Plan and the International Fuel Tax Agreement trip and fuel permits. (October 2022)
	Georgia Governor Kemp extends suspension of gas tax and supply chain state of emergency as region deals with aftermath of Hurricane Ian. (October 3, 2022)
Hawaii	

Idaho	The Idaho State Tax Commission is extending the deadlines to file and pay taxes for victims of Hurricane Ian. The relief is for all Idaho tax types, including income tax, sales tax, fuels tax, and income tax withholding. It applies to individuals and businesses in the disaster areas, as well as to those whose tax records are located there. (October 20, 2022)
Illinois	The Illinois Department of Revenue will waive penalties and interest for taxpayers who cannot file or pay on time as a result of Hurricane Ian. This waiver applies to affected taxpayers for payments or returns due between September 23, 2022, and February 15, 2023. (October 31, 2022)
	Illinois Governor Pritzker instructs Revenue Department to temporarily suspend fuel tax for commercial vehicles assisting with hurricane relief efforts in Florida. (September 30, 2022)
	The Illinois Department of Revenue announces income taxes filing and payment extension due to December 2021 tornadoes. (January 2022)
Indiana	
Iowa	
Kansas	
Kentucky	The Kentucky Department of Revenue stated that it will honor the recently announced IRS special tax relief for taxpayers in any area designated by the FEMA as qualifying for individual assistance due to the effects of Hurricane Ian. (October 14, 2022)
	The Kentucky Department of Revenue stated that it will honor recently announced IRS special tax relief for taxpayers in any area designated by FEMA as qualifying for assistance due to flooding. (updated September 7, 2022)
	The Kentucky Department of Revenue announced tax relief for taxpayers in counties designated by FEMA as qualifying for individual assistance due to flooding. Governor Andy Beshear (D) announced adoption of federal tax extension for flood victims. (August 6, 2022)
	The Kentucky Department of Revenue adopts federal tax extension for tornado victims. (January 7, 2022)
Louisiana	On March 23, 2022, Louisiana Governor John Bel Edwards (D) declared a statewide state of emergency due to the damage and destruction caused by a severe weather event on March 22, 2022 (Proclamation Number 49 JBE 2022). The Louisiana State Tax Commission

	subsequently issued Statewide Advisory 01-2022 on March 22 addressing the ability to reassess property as a result of the proclamation. (March 23, 2022)
Maine	Maine Revenue Services issues Hurricane Ian filing relief for those in Florida, South Carolina, or North Carolina. (November 2022)
Maryland	In response to Hurricanes Fiona and Ian, Maryland Comptroller Peter Franchot announced that his office will be following IRS guidelines to extend filing and payment deadlines for various Maryland non-resident individual and business tax returns until February 15, 2023. (October 13, 2022)
Massachusetts	See Massachusetts Department of Revenue, TIR 08-19: Tax Relief for Taxpayers Affected by a Presidentially Declared Disaster (October 10, 2008)
Michigan	The Michigan Department of Treasury stated that individuals and households affected by Hurricane Ian that reside or have a business anywhere in the states of Florida, North Carolina and South Carolina can request additional time to file Michigan tax returns and pay Michigan tax bills, with penalties and interest waived. (October 13, 2022)
	The Michigan Department of Treasury is providing an opportunity for tornado survivors to obtain tax relief. Individual and business taxpayers who reside in Otsego County can request additional time to file state tax returns and pay state tax bills, with penalties and interest waived. (June 1, 2022)
Minnesota	
Mississippi	The Mississippi Department of Revenue announced that it will follow the federal extension due date of February 15, 2023, granted to victims of the water crisis beginning August 30, 2022. (September 7, 2022)
Missouri	The Missouri Department of Revenue announced that it will grant the same tax extensions as the IRS to assist Missouri individuals and businesses impacted by recent flooding. (August 10, 2022)
Montana	Montana residents impacted by recent flooding in Carbon, Flathead, Park, Stillwater, Sweet Grass, Treasure, and Yellowstone counties have until October 17, 2022, to file various individual and business tax returns and make tax payments. (July 26, 2022)
	Montana Governor Greg Gianforte (R) issued a release stating that residents impacted by flooding in Carbon, Park, Stillwater, Sweet Grass, Treasure, and Yellowstone counties have

	until October 17, 2022, to file various individual and business tax returns and make tax payments. (July 15, 2022)
Nebraska	
Nevada	
New Hampshire	
New Jersey	
New Mexico	The New Mexico Taxation and Revenue Department announced that taxpayers in five New Mexico counties designated as a federal disaster area due to the damages from the widespread and destructive wildfires qualify for extended filing due dates. (August 2022)
	The New Mexico Taxation and Revenue Department has issued guidance on the treatment of IRS disaster relief extensions for New Mexico taxes. (June 2022)
	The New Mexico Taxation and Revenue Department announced that taxpayers in five New Mexico counties designated as a federal disaster area due to the damages from the widespread and destructive wildfires qualify for extended filing due dates. Counties in the federal disaster area are Colfax, Lincoln, Mora, San Miguel, and Valencia. <i>See also</i> New Mexicans in disaster areas have until August 31 to file taxes. (May 26, 2022)
New York	
North Carolina	The North Carolina Department of Revenue recently issued a series of FAQs intended to accompany guidance issued on October 7 addressing tax relief for victims of Hurricane Ian. (October 28, 2022)
	The North Carolina Department of Revenue announced that state tax relief is available to victims of Hurricane Ian in North Carolina. The Department will not assess certain late filing and late payment penalties for licenses, returns, or payments due from September 28, 2022, through February 15, 2023, if the license is obtained, the return is filed, or the tax is paid by Feb. 15, 2023. (October 7, 2022)
	North Carolina issues Executive Order No. 270 providing temporary waiver and suspension of motor vehicle regulations. (Hurricane Ian) (September 28, 2022)
North Dakota	
Ohio	
Oklahoma	
Oregon	

Pennsylvania	The Pennsylvania Department of Revenue is extending the due dates to file various individual and business Pennsylvania tax returns for taxpayers in areas affected by Hurricane Ian. The extension does not apply to tax payments. (October 6, 2022)
	The Pennsylvania Department of Revenue gives taxpayers affected by Hurricane Ida more time to file tax returns. (updated January 19, 2022)
Rhode Island	
South Carolina	The South Carolina Department of Revenue issues tax relief due to Hurricane Ian, encourages filing by October 17 to receive state tax rebate in 2022. (October 10, 2022)
	The South Carolina Department of Revenue issues Information Letter #22-19 addressing Hurricane Ian tax relief for persons and businesses in South Carolina. (October 10, 2022)
South Dakota	
Tennessee	
Texas	
Utah	
Vermont	
Virginia	
Washington	
West Virginia	
Wisconsin	
Wyoming	