



2023 State and Local Disaster Relief Guidance
 (covers guidance issued in 2023 – last updated May 16, 2024)

| Jurisdiction | Brief Guidance Overview – For Complete Guidance See Source Document |
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| Federal | A full list is available here: https://www.irs.gov/newsroom/tax-relief-in-disaster-situations |
| Alabama | The Alabama Department of Revenue is offering tax relief to Alabama taxpayers who reside or have a business in federally declared disaster areas in Alabama where damage was caused by severe weather in January. The relief measures mirror IRS measures in the same declared disaster areas. (February 28, 2023) |
| Alaska | |
| Arizona | |
| Arkansas | Arkansas Governor Sarah Huckabee Sanders (R) issued an executive order, EO 23-24 , providing additional tax filing and payment deadline relief in response to recent thunderstorms and tornadoes that impacted the State. (April 10, 2023) |
| California | The California Employment Development Department (EDD) will allow employers in Los Angeles County directly affected by the Freeway Fire to request up to a two month extension of time to file state payroll reports and/or deposit payroll taxes without penalty or interest. (November 2023) |
| | The California the Franchise Tax Board stated that it follows federal extended deadlines for filing tax returns and paying income taxes. The FTB recently added the Israel terrorist attacks to its list of federal extended deadlines. (November 6, 2023) |
| | The California Franchise Tax Board confirmed that most Californians have until November 16, 2023, to file and pay their tax year 2022 taxes to avoid penalties. (October 16, 2023) |
| | The California Franchise Tax Board has announced special state tax relief for taxpayers and businesses affected by Hurricanes Idalia and Lee, wildfires in Maui and Hawaii, and seawater intrusion in Louisiana. (October 3, 2023) |

Employers in Fresno, Imperial, Inyo, Kern, Los Angeles, Orange, Riverside, San Bernardino, San Diego, Tulare, and Ventura Counties directly affected by Hurricane Hilary [may request up to a two month extension](#) of time from the **California** EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (August 2023)

Emergency tax or fee relief [is available from](#) the **California** Department of Tax and Fee Administration for taxpayers who have been directly affected by disasters declared as state of emergencies, both within California and nationally. (updated - August 2023)

The **California** FTB [announced](#) that it will soon begin mailing courtesy notices on winter storm filing and payment deadline extensions. (June 30, 2023)

Employers in [Solano County 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. (May 2023)

The **California** Franchise Tax Board [has issued guidance](#) on current tax relief for disasters. (updated March 21, 2023)

The **California** Employment Development Department has advised that employers in the counties of Calaveras, Del Norte, Glenn, Kings, San Benito and San Joaquin [directly affected by the winter storms](#) 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. (March 2023)

The **California** Franchise Tax Board [has issued guidance](#) on current available disaster loss deductions. (updated March 14, 2023)

The **California** Franchise Tax Board is [extending filing deadlines](#) for taxpayers impacted by 2022-23 winter storms to Oct. 16, 2023. (updated March 10, 2023)

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| | <p>Governor Gavin Newsom stated that California is extending the tax filing deadline for Californians impacted by December and January winter storms to October 16, 2023, aligning with the IRS. (March 2, 2023)</p> |
| | <p>The California Franchise Tax Board announced tax relief for those impacted by the winter storms in California. (updated February 9, 2023)</p> |
| | <p>California Governor Gavin Newsom stated that residents impacted by winter storms are eligible to claim a deduction for a disaster loss and will have more time to file their taxes. (January 13, 2023)</p> |
| | <p>The California Employment Development Department will allow employers directly affected by the winter storms to 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. (2023)</p> |
| <p>Colorado</p> | |
| <p>Connecticut</p> | |
| <p>Delaware</p> | |
| <p>District of Columbia</p> | |
| <p>Florida</p> | <p>The Florida Department of Revenue said that, in response to Hurricane Idalia, it will follow the tax relief granted by the IRS for affected taxpayers for tax return due dates. Eligible taxpayers that file Florida corporate income tax returns with original due dates or extended due dates falling on or after August 27, 2023, and before March 1, 2024, will now have a due date of March 1, 2024. <i>See also</i> Florida Department of Revenue, Hurricane Idalia – Corporate Income Tax – Suspension of Due Dates and Extension Periods. (September 7, 2023)</p> |
| | <p>The Florida Department of Revenue recently advised that it will follow the tax relief granted by the IRS on tax return due dates for affected taxpayers, including victims of severe storms, tornadoes, and flooding in Florida. “Eligible taxpayers that file Florida corporate income/franchise tax returns with original or extended due dates falling on or after April 12, 2023, and before August 30, 2023, will now have a due date of August 30, 2023.” The relief applies to affected businesses in Broward County. (May 2023)</p> |
| | <p>The Florida Department of Revenue will follow the Hurricane Nicole tax relief granted by the IRS. (January 2023)</p> |

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| | <p>The Florida Department of Revenue will follow the tax relief granted by the IRS for affected taxpayers regarding the extension of Florida corporate income/franchise tax return due dates. (2023)</p> |
| Georgia | <p>The Georgia Department of Revenue announced that certain return and payment deadlines have been extended to February 15, 2024, for Georgians impacted by Hurricane Idalia in 28 counties. (September 14, 2023)</p> |
| | <p>The Georgia Department of Revenue announced that certain deadlines for taxpayers have been extended until May 15, 2023, for taxpayers impacted by severe weather on January 12, 2023. (February 23, 2023)</p> |
| Hawaii | <p>The Hawaii Department of Taxation has issued a series of FAQs on tax relief for the recent wildfires. The FAQs address: (1) payment and filing relief and extensions; (2) collections relief and extensions; and (3) taxability and deduction questions. (September 1, 2023)</p> |
| | <p>The Hawaii Department of Taxation has issued guidance on various forms of relief available to taxpayers affected by wildfires. (amended - August 23, 2023)</p> |
| Idaho | <p>The Idaho State Tax Commission is offering some tax relief for victims of severe weather in several states by delaying the deadline to file and pay taxes. (March 28, 2023)</p> |
| Illinois | <p>Illinois Governor JB Pritzker (D) has announced that individuals and businesses impacted by the severe weather and flooding in Cook County on September 17 may request waivers of penalties and interest on state taxes if they cannot file their returns or make payments on time. Impacted Cook County taxpayers are eligible to request a waiver of penalties and interest for income, withholding, sales, specialty, and excise taxes. (October 30, 2023)</p> |
| | <p>Illinois Governor JB Pritzker (D) has announced tax relief for individuals and businesses affected by the attacks that took place in Israel and the resulting Israeli-Palestinian conflict. (October 17, 2023)</p> |
| | <p>Illinois Governor JB Pritzker (D) has expanded his original Disaster Proclamation to include an additional 13 counties based on the severe weather, tornadoes, and derecho that affected communities across the state from June 29 through July 4. Taxpayers in the additional counties may request waivers of penalties and interest on state taxes if they cannot file their returns or make payments on time. (July 25, 2023)</p> |

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| | <p>Illinois Governor Pritzker has authorized the waiver of penalties and interest for taxpayers affected by severe weather. (July 17, 2023)</p> |
| | <p>The Illinois Department of Revenue is providing tax filing and payment relief to affected individuals and businesses in response to the March tornadoes and severe storms. (April 14, 2023)</p> |
| Indiana | <p>The Indiana Department of Revenue has advised that specific counties in California, Alabama, and Georgia are eligible for filing extensions for individual and corporate (S-Corp, C-Corp, FIT, non-profit and partnerships) filers from April 18, 2023, to October 16, 2023. Returns received after the deadline will be considered late. Estimated payments for April 18, June 15, and September 15, 2023, are also extended to October 16, 2023. (March 14, 2023)</p> |
| Iowa | |
| Kansas | |
| Kentucky | |
| | <p>The Louisiana Department of Revenue issued Revenue Information Bulletin No. 23-029 to clarify the effects of disaster extensions on the automatic filing extensions granted for Louisiana individual income, fiduciary income, partnership income, and corporation income taxes. (December 1, 2023)</p> |
| Louisiana | <p>The Louisiana Department of Revenue advised that it will grant automatic filing extensions to certain taxpayers affected by the seawater intrusion that began on September 20, 2023. (October 6, 2023)</p> |
| | <p>The Louisiana Department of Revenue has indicated that it will extend tax return filing and payment deadlines for businesses impacted by severe weather and power outages. (June 23, 2023)</p> |
| | <p>The Louisiana Department of Revenue has issued guidance on the taxation of disaster and emergency-related services rendered by nonresident employees and nonresident businesses due to the June 2023 severe weather and power outages. (June 23, 2023)</p> |
| Maine | <p>In the October issue of Maine Tax Alert, Maine Revenue Services provides a discussion of Maine tax filing relief for those located in federally declared disaster areas. (October 2023)</p> |
| Maryland | |

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| | Maryland Comptroller Brooke Lierman has announced tax relief for Maryland individuals and businesses affected by the terrorist attacks that took place in Israel on October 7 and the resulting conflict in the Middle East. (November 17, 2023) |
| Massachusetts | Massachusetts TIR 08-19, Tax Relief for Taxpayers Affected by a Presidentially Declared Disaster . (October 10, 2023) |
| Michigan | |
| Minnesota | |
| Mississippi | The Mississippi Department of Revenue stated that it will follow federal extensions granted to victims of severe storms, straight-line winds, and tornadoes that took place from March 24, 2023, to March 25, 2023. (March 29, 2023) |
| Missouri | |
| Montana | |
| Nebraska | |
| Nevada | |
| New Hampshire | |
| New Jersey | The New Jersey Division of Taxation has issued updated guidance on disaster relief stating that its general policy is to follow the latest federal guidelines provided by the IRS for special tax relief in the Presidential Disaster Relief Areas. The division specified that the relief granted to affected taxpayers is limited in time to the periods during which emergencies occurred and/or during which relief and recovery activities were ongoing. Affected taxpayers include businesses and individuals located in the affected areas, those whose tax records are in the affected areas, and relief workers. (October 23, 2023) |
| New Mexico | |
| New York | |
| North Carolina | |
| North Dakota | |
| Ohio | |
| Oklahoma | |
| Oregon | |
| Pennsylvania | |
| Rhode Island | |
| South Carolina | The South Carolina Department of Revenue has issued Information Letter #23-12, Hurricane Idalia Tax Relief for Persons and Businesses in South Carolina . The Department advised that, in conjunction with the IRS tax relief, it is also providing affected taxpayers the same relief provided by the IRS. If the IRS grants an additional relief period, then the |

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| | Department will consider granting the same relief. In addition, the Department may grant additional tax relief on a case-by-case basis, depending on the taxpayer's particular circumstances. The Department also issued guidance on September 8 on relief for taxpayers impacted by Hurricane Idalia. (September 7, 2023) |
| South Dakota | |
| Tennessee | In Notice 23-02 , the Tennessee Department of Revenue states that, consistent with the IRS decision on the March 31 and April 1 storms to extend federal deadlines for those businesses located in a designated disaster area, it has extended the franchise and excise tax filing and payment deadlines to July 31, 2023. This extension applies to all taxpayers located in any disaster area designated by FEMA. (updated May 2023) |
| | Following the IRS's decision related to the March 31 and April 1 storms to extend federal deadlines for those businesses located in a designated disaster area, the Tennessee Department of Revenue has extended the franchise and excise tax filing and payment deadlines to July 31, 2023. The notice also addresses sales and use tax, business tax, and other taxes. (April 11, 2023) |
| Texas | |
| Utah | |
| Vermont | Vermont Governor Phil Scott has directed the Commissioner of Taxes to extend Vermont tax deadlines for Vermonters impacted by the severe flooding of July 2023. Taxpayers impacted by flooding and unable to meet Vermont tax deadlines between July 7, 2023, and November 15, 2023, will now have until November 15, 2023, to file and pay taxes. (July 19, 2023) |
| Virginia | |
| Washington | The Washington Department of Revenue recently issued guidance on the relief available to businesses and property owners impacted by the recent wildfires in Washington State. (September 1, 2023) |
| West Virginia | |
| Wisconsin | |
| Wyoming | |