



2023 State and Local Disaster Relief Guidance

(covers guidance issued in 2023 – last updated October 15, 2023)

Jurisdiction	Brief Guidance Overview – For Complete Guidance See Source Document
Federal	<ul style="list-style-type: none"> • <u>LA-2023-01</u>: IRS announces tax relief for taxpayers impacted by seawater intrusion in parts of Louisiana. • <u>IR-2023-184</u>: Taxpayers impacted by seawater intrusion in parts of Louisiana qualify for tax relief; various deadlines postponed to Feb. 15. • <u>IR-2023-183</u>: Oct. 16 tax filing extension deadline nears for millions of taxpayers. • <u>IR-2023-181</u>: IRS provides guidance on employer leave-based donation programs that aid victims of the wildfires in Hawaii. • <u>ME-2023-03</u>: IRS announces tax relief for taxpayers impacted by Hurricane Lee in parts of Maine. • <u>MA-2023-04</u>: IRS announces tax relief for taxpayers impacted by Hurricane Lee in parts of Massachusetts. • <u>IR-2023-177</u>: Taxpayers impacted by Hurricane Lee in Maine and Massachusetts qualify for tax relief; various deadlines postponed to Feb. 15. • <u>IR-2023-174</u>: IRS reminder to storm victims in 3 states: File and pay by Oct. 16; most of California, parts of Alabama and Georgia affected. • <u>IRS IR-2023-163</u>: South Carolina taxpayers impacted by Idalia qualify for tax relief; Oct. 16 deadline, other dates postponed to Feb. 15. • <u>IRS FL-2023-06</u>: IRS announces tax relief for those impacted by Idalia in Florida. • <u>IRS IR-2023-159</u>: Those impacted by Idalia qualify for tax relief; Oct. 16 deadline, other dates postponed to Feb. 15. • <u>IRS AK-2023-10</u>: IRS announces tax relief for victims of flooding in Alaska. • <u>IRS HI-2023-05</u>: IRS announces expansive tax relief for victims of wildfires in parts of Hawaii. • <u>VT-2023-01</u>: IRS announces tax relief for victims of Vermont flooding. • <u>IR-2023-125</u>: Vermont flooding victims now eligible for tax relief; Oct. 16 deadline, other dates extended to Nov. 15. • <u>CA-2023-04</u>: IRS announces tax relief for victims of severe winter storms, straight-line winds, flooding, landslides, and mudslides in California. • <u>IR-2023-94</u>: Florida storm victims now have until Aug. 15, 2023, to file various federal individual and business tax returns and make tax payments. • <u>FL-2023-04</u>: Victims of severe storms, tornadoes and flooding in Florida from April 12 to April 14, 2023, now have until August 15, 2023, to file various individual and business tax returns and make tax payments.

- [**OK-2023-01**](#): Victims of severe storms, straight-line winds and tornadoes in Oklahoma from April 19 to April 20, now have until August 31, to file various individual and business tax returns and make tax payments.
- [**IR-2023-88**](#): Indiana storm victims now have until July 31, 2023, to file various federal individual and business tax returns and make tax payments.
- [**IN-2023-02**](#): IRS announces tax relief for victims of severe storms, straight-line winds and tornadoes in Indiana.
- [**TN-2023-02**](#): Victims of severe storms, straight-line winds and tornadoes in Tennessee from March 31 to April 1, 2023, now have until July 31, 2023, to file various individual and business tax returns and make tax payments.
- [**IR-2023-75**](#): Tennessee storm victims now have until July 31, 2023, to file various federal individual and business tax returns and make tax payments.
- [**IR-2023-68**](#): Arkansas storm victims now have until July 31, 2023, to file various federal individual and business tax returns and make tax payments.
- [**AR-2023-01**](#): Victims of severe storms and tornadoes in Arkansas on March 31, 2023, now have until July 31, 2023, to file various individual and business tax returns and make tax payments.
- [**IR-2023-60**](#): Mississippi storm victims now have until July 31, 2023, to file various federal individual and business tax returns and make tax payments.
- [**MS-2023-02**](#): Victims of severe storms, straight-line winds and tornadoes in Mississippi from March 24, 2023, to March 25, 2023, now have until July 31, 2023, to file various individual and business tax returns and make tax payments.
- [**NY-2023-04**](#): Victims of the severe winter storm and snowstorm beginning Dec. 23, 2022, and ending Dec. 28, 2022, now have until May 15, 2023.
- [**IR-2023-58**](#): New York winter storm and snowstorm victims now have until May 15, 2023, to file various federal individual and business tax returns and make tax payments.
- [**CA-2023-03**](#): Victims of severe winter storms, flooding, landslides and mudslides in California beginning March 9, 2023, now have until Oct. 16, 2023, to file various individual and business tax returns and make tax payments.
- [**IR-2023-33**](#): IRS: May 15 tax deadline extended to Oct. 16 for disaster area taxpayers in California, Alabama and Georgia.
- [**CA-2023-02**](#): IRS announces tax relief for victims of severe winter storms, flooding, landslides, and mudslides in California.
- [**AL-2023-01**](#): IRS announces tax relief for victims of January 12 severe storms, straight-line winds, and tornadoes in Alabama.
- [**GA-2023-01**](#): IRS announces tax relief for victims of severe storms, straight-line winds, and tornadoes in Georgia.
- [**IR-2023-09**](#): IRS: Georgia, Alabama storm victims qualify for tax relief; April 18 deadline, other dates extended to May 15.
- [**IR-2023-03**](#): IRS: California storm victims qualify for tax relief; April 18 deadline, other dates extended to May 15.
- [**CA-2023-01**](#): IRS announces tax relief for victims of severe winter storms, flooding, and mudslides in California.

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 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

	<p>EDD to file their state payroll reports and/or deposit payroll taxes without penalty or interest. (March 2023)</p>
	<p>The California Franchise Tax Board has issued guidance on current available disaster loss deductions. (updated March 14, 2023)</p>
	<p>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)</p>
	<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>
Colorado	
Connecticut	
Delaware	
District of Columbia	
Florida	<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>
	<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 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>

	<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 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>
Louisiana	<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	
Massachusetts	
Michigan	
Minnesota	
Mississippi	<p>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)</p>

Missouri	
Montana	
Nebraska	
Nevada	
New Hampshire	
New Jersey	
New Mexico	
New York	
North Carolina	
North Dakota	
Ohio	
Oklahoma	
Oregon	
Pennsylvania	
Rhode Island	
South Carolina	<p>The South Carolina Department of Revenue has issued Information Letter #23-12, <i>Hurricane Idalia Tax Relief for Persons and Businesses in South Carolina</i>. 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 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)</p>
South Dakota	
Tennessee	<p>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)</p> <p>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)</p>
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	