



2025 State and Local Disaster Relief Guidance
(covers guidance issued in 2025 – last updated October 3, 2025)

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	The Alabama Department of Revenue has issued executive orders on the suspension of IRP/IFTA requirements and the Terminal Excise Tax requirements. (March 14, 2025)
	The Alabama Department of Revenue has issued executive orders on the suspension of IRP/IFTA requirements and the Terminal Excise Tax requirements. (January 21, 2025)
Alaska	
Arizona	
Arkansas	Arkansas has announced the process for filing extensions for income tax returns to December 3. (July 29, 2025)
	Arkansas Governor Sarah Huckabee Sanders (R) signed an executive order to provide relief for additional counties impacted by severe storms, tornadoes, and flooding that began on or about April 2, 2025. (April 14, 2025)
	Arkansas Governor Sarah Huckabee Sanders signed an executive order to provide relief for severe storms, tornadoes, and flooding that began on or about April 2, 2025. (April 12, 2025)

	Arkansas Governor Sarah Huckabee Sanders (R) signed an executive order to extend the tax filing deadline in counties impacted by the March 14 storms and tornadoes. (March 20, 2025)
California	The California Franchise Tax Board recently issued guidance on the resolution process for Los Angeles county wildfire clients. (June 2025)
	The California Franchise Tax Board issued a reminder that Los Angeles County individuals and businesses qualify for a postponement to file and pay taxes until October 15, 2025. (May 19, 2025)
	The California Employment Development Department advised that employers in Santa Cruz County directly affected by the December 2024 Coastal Storm 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. (February 2025)
	California Governor Gavin Newsom (D) issued an executive order “removing bureaucratic barriers, extending deadlines, and providing critical regulatory relief to help Los Angeles fire survivors rebuild, access essential services, and recover more quickly” (February 4, 2025).
	In its February issue of Tax News, the California Franchise Tax Board provides guidance on emergency tax relief for Los Angeles county fires, Los Angeles County disaster assistance, and San Diego County flood relief (February 2025).
	The California Controller released guidance on disaster relief available through the Franchise Tax Board and Board of Equalization for Angelenos affected by the Los Angeles County wildfires. (January 21, 2025)
	California Governor Gavin Newsom (D) has suspended penalties and interest on late property tax payments for a year, effectively extending the state property tax deadline for those living in communities impacted by the Los Angeles firestorms (January 16, 2025).
	Property owners who have been impacted by the wildfires in Los Angeles County, California may be eligible for property tax disaster relief. Affected properties in Governor-proclaimed disaster areas (or properties that have experienced a misfortune or calamity) may qualify for property tax relief if the loss estimate is at least \$10,000 of the current market value of the property. The damaged or destroyed property will be eligible for a temporary

	reduction in property taxes, with some taxes refunded to the property owner if already paid. Once rebuilt, the property's pre-damaged value will be restored. (January 14, 2025)
	The California Franchise Tax Board stated that individuals and businesses whose principal residence or principal place of business is in Los Angeles County during the Los Angeles County fires that began on January 7, 2025, qualify for a postponement to file and pay taxes until October 15, 2025. (January 13, 2025)
	In response to the recent wildfires, the California Department of Tax and Fee Administration has extended the January 31, 2025, sales and use tax filing deadline for Los Angeles County taxpayers until April 30, 2025. (January 13, 2025)
	Governor Gavin Newsom stated that California is offering taxpayers in Los Angeles County a postponement on filing 2024 tax returns and making tax payments that would have been due between January 7 and October 15, 2025. (January 11, 2025)
	The California Employment Development Department stated that Governor Newsom has issued a State of Emergency in Los Angeles and Ventura Counties and an executive order waiving the one-week waiting period for workers who qualify for regular unemployment benefits and are affected by the Los Angeles County fires, including the Palisades, Eaton, Hurst, Woodley, and Lidia fires. In addition, employers may request up to a 60-day extension to file their state payroll reports or deposit payroll taxes. (January 9, 2025)
Colorado	
Connecticut	
Delaware	
District of Columbia	
Florida	
Georgia	
Hawaii	

Idaho	The Idaho State Tax Commission is extending the deadlines to file and pay taxes for victims of the California wildfires and straight-line winds. Affected taxpayers in Los Angeles County will have until October 15 to file returns and make tax payments that were originally due from January 7 through October 14. (March 6, 2025)
Illinois	Illinois Governor J.B. Pritzker (D) and the Department of Revenue announced that disaster tax relief will be available for individuals and businesses in southern California affected by the wildfires and straight-line winds that began on January 7, 2025. Affected taxpayers now have until October 15, 2025, to file various state individual and business tax returns and make tax payments. (January 23, 2025)
Indiana	The Indiana Department of Revenue has issued guidance on the relief available for the Kentucky disasters. (March 2025)
	The Indiana Department of Revenue issued guidance on the tax relief available in response to the California wildfires. (January 2025)
Iowa	
Kansas	
Kentucky	The Kentucky Department of Revenue's June issue of Sales Tax Facts includes a discussion of recent disaster relief declarations. (June 2025)
	The Kentucky Department of Revenue recently issued a series of FAQs on disaster relief sales and use tax refunds. (2025)
	The Kentucky Department of Revenue recently advised that the State is providing tax relief for Kentucky families and businesses in all 120 counties affected by severe storms, straight-line winds, flooding, and landslides that began on February 14, 2025, by providing the same extension for state taxes as the IRS is providing for federal taxes. (March 26, 2025)
	The Kentucky Department of Revenue has issued guidance on relief under recent federal disaster declarations for Kentucky counties. (March 2025)

	Kentucky is providing tax relief for individuals and businesses in Kentucky affected by severe storms, straight-line winds, flooding, and landslides that began on February 14. The State will provide an extension that allows affected taxpayers (whose filing deadline is on or after February 14) until November 3, to file Kentucky income tax returns and submit tax payments for individual income tax, corporate income tax, pass-through entity tax, income tax withholding, limited liability entity tax, quarterly estimated payments, and Kentucky payroll payments. (February 27, 2025)
Louisiana	The Louisiana Department of Revenue has issued Revenue Information Bulletin No. 25-021 addressing requests for written notice on disaster or emergency-related services provided by nonresident employees and nonresident businesses. (August 4, 2025)
Maine	
Maryland	The Maryland Comptroller is providing tax relief to businesses affected by the flash flooding event that happened on May 13, 2025, in Allegany County. The Comptroller “will work with affected businesses individually to waive penalties and interest on all business tax payments with due dates between May 10, 2025, and June 30, 2025.” To receive the waiver, all business returns must be filed and payments received by July 20, 2025.” (May 15, 2025)
Massachusetts	
Michigan	The Michigan Department of Treasury advised that, individual and business taxpayers residing in Houghton and Ontonagon counties affected by the storm system that produced flooding and damage can request additional time to comply with upcoming return filing or payment deadlines, with penalties and interest waived. (August 28, 2025)
	The Michigan Department of Treasury announced that individuals and businesses residing in Baraga County, Allegan County, or the City of Lansing that were affected by the storm that produced the severe weather and resulting damage may request additional time to comply with upcoming return filing or payment deadlines, with penalties and interest waived. Affected taxpayers are encouraged to contact Treasury to discuss the extent of relief available under their circumstances. (June 10, 2025)
	The Michigan Department of Treasury has issued updated guidance on the relief available for individuals and businesses in counties impacted by recent severe winter weather and ice storms. (updated April 2, 2025)

	The Michigan Department of Treasury has issued guidance on the relief available for individuals and businesses in counties impacted by severe winter weather and ice storms. (April 1, 2025)
Minnesota	
Mississippi	
Missouri	The Missouri Department of Revenue will grant tax extensions to assist Missouri individuals and businesses impacted by recent weather-related catastrophes. (June 12, 2025)
Montana	
Nebraska	
Nevada	
New Hampshire	
New Jersey	
New Mexico	The New Mexico Taxation and Revenue Department will allow an extension for individuals and businesses affected by the flooding in Mora County that occurred on August 26, 2025, and August 27, 2025. (revised September 11, 2025)
	The New Mexico Taxation and Revenue Department advised that taxpayers affected by recent floods in Lincoln and Doña Ana Counties can now file business tax returns due July 25 and August 25 by October 27 without penalties. (July 29, 2025)
	The New Mexico Taxation and Revenue Department will allow an extension for individuals and businesses that are taxpayers affected by the Ruidoso floods in Lincoln County. Taxpayers affected by the recent floods with various business tax returns with normal due dates of July 25 and August 25 can now file those returns by October 27. The extension will

	result in no penalty being imposed for a late-filed return or for a late payment. State law does not allow the Department to waive interest. (July 15, 2025)
	The New Mexico Taxation and Revenue Department allows an extension for individual and business taxpayers affected by the Trout and Cotton fires. (June 24, 2025)
New York	
North Carolina	The North Carolina Department of Revenue advised that it will remove late action penalties assessed against certain taxpayers for licenses, returns, or payments due on September 25, 2024, through September 25, 2025, if the license is obtained, the return is filed, or the tax is paid by September 25, 2025. (April 23, 2025)
North Dakota	
Ohio	
Oklahoma	
Oregon	
Pennsylvania	
Rhode Island	
South Carolina	
South Dakota	
Tennessee	The Tennessee Department of Revenue has issued guidance on tax filing extensions for the April storms. (April 2025)

	The Tennessee Department of Revenue has issued guidance on natural disaster relief refunds. (April 8, 2025)
	The Tennessee Department of Revenue advised that , consistent with the IRS decision to extend federal due dates to May 1, 2025, for those businesses located in a designated disaster area resulting from Hurricane Helene, it has extended the franchise and excise tax filing and payment due dates to May 1, 2025. (March 2025)
	Tennessee is providing financial assistance to owners of taxable property whose property was destroyed or damaged by the 2024 Hurricane Helene disaster. (February 2025)
Texas	Texas Governor Greg Abbott (R) declared a disaster for communities impacted by a heavy rainfall and flash flooding in Central Texas that caused widespread and severe property damage, injury, and loss of life in several counties. Taxpayers affected by the disaster may be eligible for an extension of time to file and pay taxes due. (July 7, 2025)
	The Texas Comptroller of Public Accounts stated that businesses in state-declared disaster areas affected by recent heavy rainfall and flash flooding may be granted an extension to file certain tax reports. Upon request, 30-day extensions are available for taxes due this month. (July 8, 2025)
	Texas Governor Greg Abbott (R) has declared a disaster for communities impacted by storms and flooding in South Texas on March 27. The Texas Comptroller has advised that taxpayers affected by the disaster may be eligible for an extension of time to file and pay taxes due. Extensions are available upon request only. (March 2025)
	The IRS recently announced disaster tax relief for individuals and businesses in southern California affected by wildfires and straight-line winds that began on January 7, 2025. The Texas Comptroller of Public Accounts advised that , for all out-of-state taxpayers who are eligible for the IRS relief, it 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. (January 17, 2025)
Utah	
Vermont	
Virginia	Virginia will provide relief to taxpayers affected by the severe winter storms and flooding that began February 10, 2025. (May 1, 2025)

	Virginia will provide relief , including extensions and penalty and interest waivers, for individual and fiduciary taxpayers who are unable to meet their income tax filing and payment obligations due to the recent flooding in Southwest Virginia. (February 2025)
Washington	
West Virginia	
Wisconsin	
Wyoming	