



**2026 State and Local Disaster Relief Guidance**  
(covers guidance issued in 2026 – last updated April 9, 2026)

<b>Jurisdiction</b>	<b>Brief Guidance Overview – For Complete Guidance See Source Document</b>
<b>Federal</b>	A full list is available here: <a href="https://www.irs.gov/newsroom/tax-relief-in-disaster-situations">https://www.irs.gov/newsroom/tax-relief-in-disaster-situations</a>
<b>Alabama</b>	
<b>Alaska</b>	
<b>Arizona</b>	
<b>Arkansas</b>	
<b>California</b>	
<b>Colorado</b>	
<b>Connecticut</b>	

<b>Delaware</b>	
<b>District of Columbia</b>	
<b>Florida</b>	
<b>Georgia</b>	
<b>Hawaii</b>	
<b>Idaho</b>	
<b>Illinois</b>	
<b>Indiana</b>	
<b>Iowa</b>	
<b>Kansas</b>	
<b>Kentucky</b>	

<b>Louisiana</b>	The Louisiana Department of Revenue is granting <a href="#">filing and payment extensions</a> to taxpayers whose homes, principal places of business, critical tax records, or paid tax preparers are located in the federally declared disaster areas following Severe Winter Storm Fern. (February 18, 2026)
<b>Maine</b>	
<b>Maryland</b>	
<b>Massachusetts</b>	
<b>Michigan</b>	Michigan Governor Gretchen Whitmer <a href="#">adds</a> Osceola County to the list of seven counties <a href="#">already under a state of emergency</a> declared March 17 to assist in response and recovery efforts following extreme winter weather. (March 24, 2026)
	Michigan State Treasurer Rachael Eubanks <a href="#">states</a> that individuals and businesses impacted by the extreme winter weather from March 15-16 <a href="#">are now eligible</a> for state tax extension relief. (March 19, 2026)
	The Michigan Department of Treasury has issued a <a href="#">press release</a> and an updated <a href="#">notice</a> on relief for individuals and businesses in counties impacted by severe storms and tornadoes. (updated March 13, 2026)
	The Michigan Department of Treasury has issued a <a href="#">press release</a> and <a href="#">notice</a> on relief for individuals and businesses in counties impacted by severe storms and tornadoes. (March 10, 2026)
<b>Minnesota</b>	

<b>Mississippi</b>	
<b>Missouri</b>	
<b>Montana</b>	
<b>Nebraska</b>	The Nebraska Department of Revenue <a href="#">advised that</a> , for real property that has suffered significant damage on or after January 1 and before July 1 of the current assessment year, the property owner may file a Report of Damaged Real Property effectively requesting the county board of equalization to reassess the property as of the date of the damage. (March 16, 2026)
<b>Nevada</b>	
<b>New Hampshire</b>	
<b>New Jersey</b>	
<b>New Mexico</b>	
<b>New York</b>	
<b>North Carolina</b>	
<b>North Dakota</b>	

<b>Ohio</b>	
<b>Oklahoma</b>	
<b>Oregon</b>	
<b>Pennsylvania</b>	
<b>Rhode Island</b>	
<b>South Carolina</b>	
<b>South Dakota</b>	
<b>Tennessee</b>	The Tennessee Department of Revenue <a href="#">has advised that</a> , consistent with the decision by the IRS to extend federal due dates to May 22 for businesses located in a designated disaster area resulting from Winter Storm Fern, it will extend the franchise and excise tax filing and payment due dates to May 22. (April 2026)
<b>Texas</b>	
<b>Utah</b>	
<b>Vermont</b>	

<b>Virginia</b>	
<b>Washington</b>	
<b>West Virginia</b>	
<b>Wisconsin</b>	
<b>Wyoming</b>	