



**2026 State and Local Disaster Relief Guidance**  
(covers guidance issued in 2026 – last updated May 27, 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>	Georgia Governor Brian Kemp (R), the IRS, and the Department of Revenue <a href="#">announced that</a> certain return and payment deadlines for taxpayers have been extended for Georgians impacted by the Georgia Highway 82 Wildfire and the Pineland Road Wildfire in Clinch, Echols, and Brantley Counties. (May 8, 2026)
<b>Hawaii</b>	The Hawaii Department of Taxation <a href="#">announced income tax relief</a> for taxpayers affected by the March 2026 Kona Low weather event. (April 8, 2026)
<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>	The Michigan Department of Treasury <a href="#">is offering relief</a> for individuals and businesses in counties and cities impacted by prolonged rainfall, rapid snowmelt, straight-line winds, and tornadoes. (updated April 30, 2026)
	The Michigan Department of Treasury <a href="#">is offering relief</a> for individuals and businesses in counties and cities impacted by prolonged rainfall, rapid snowmelt, straight-line winds, and tornadoes. (updated April 21, 2026)
	The Michigan State Treasurer <a href="#">announced</a> that individuals and businesses impacted by rising water levels at the Cheboygan Lock and Dam Complex on the Cheboygan River in Cheboygan County <a href="#">are now eligible for</a> state tax <a href="#">extension relief</a> . (April 10, 2026)
	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)

	<p>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)</p>
	<p>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)</p>
<b>Minnesota</b>	
<b>Mississippi</b>	
<b>Missouri</b>	
<b>Montana</b>	
<b>Nebraska</b>	<p>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)</p>
<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>	The Oregon Department of Revenue is <a href="#">extending the income tax filing due date</a> for Department of Homeland Security personnel affected by the ongoing federal government shutdown – including Transportation Security Administration agents providing security services at Oregon airports. (April 8, 2026)
<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>	Taxpayers <a href="#">affected by the recent severe storms</a> in North Texas may be eligible for an extension of time to file and pay taxes due. (updated May 7, 2026)
	Taxpayers <a href="#">affected by the recent severe storms</a> in North Texas may be eligible for an extension of time to file and pay taxes due. (May 1, 2026)
<b>Utah</b>	
<b>Vermont</b>	
<b>Virginia</b>	
<b>Washington</b>	The Washington Department of Revenue <a href="#">is offering assistance</a> to businesses and property owners in certain counties impacted by recent severe storm damage. (April 29, 2026)
<b>West Virginia</b>	
<b>Wisconsin</b>	
<b>Wyoming</b>	