



2026 State and Local Disaster Relief Guidance
(covers guidance issued in 2026 – last updated May 7, 2026)

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	
Alaska	
Arizona	
Arkansas	
California	
Colorado	
Connecticut	

Delaware	
District of Columbia	
Florida	
Georgia	
Hawaii	The Hawaii Department of Taxation announced income tax relief for taxpayers affected by the March 2026 Kona Low weather event. (April 8, 2026)
Idaho	
Illinois	
Indiana	
Iowa	
Kansas	
Kentucky	

Louisiana	The Louisiana Department of Revenue is granting filing and payment extensions 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)
Maine	
Maryland	
Massachusetts	
Michigan	The Michigan Department of Treasury is offering relief 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 is offering relief 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 announced that individuals and businesses impacted by rising water levels at the Cheboygan Lock and Dam Complex on the Cheboygan River in Cheboygan County are now eligible for state tax extension relief . (April 10, 2026)
	Michigan Governor Gretchen Whitmer adds Osceola County to the list of seven counties already under a state of emergency declared March 17 to assist in response and recovery efforts following extreme winter weather. (March 24, 2026)
	Michigan State Treasurer Rachael Eubanks states that individuals and businesses impacted by the extreme winter weather from March 15-16 are now eligible for state tax extension relief. (March 19, 2026)

	<p>The Michigan Department of Treasury has issued a press release and an updated notice 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 press release and notice on relief for individuals and businesses in counties impacted by severe storms and tornadoes. (March 10, 2026)</p>
Minnesota	
Mississippi	
Missouri	
Montana	
Nebraska	<p>The Nebraska Department of Revenue advised that, 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>
Nevada	
New Hampshire	
New Jersey	

New Mexico	
New York	
North Carolina	
North Dakota	
Ohio	
Oklahoma	
Oregon	The Oregon Department of Revenue is extending the income tax filing due date 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)
Pennsylvania	
Rhode Island	
South Carolina	
South Dakota	

Tennessee	The Tennessee Department of Revenue has advised that , 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)
Texas	Taxpayers affected by the recent severe storms in North Texas may be eligible for an extension of time to file and pay taxes due. (May 1)
Utah	
Vermont	
Virginia	
Washington	The Washington Department of Revenue is offering assistance to businesses and property owners in certain counties impacted by recent severe storm damage. (April 29, 2026)
West Virginia	
Wisconsin	
Wyoming	