

## **Midwestern Disaster Tax Relief**

H.R. 1424 provides tax relief for victims of the Midwestern disaster in Arkansas, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska and Wisconsin, including an additional \$8 per capita in low-income housing tax credit (LIHTC) authority in 2008, 2009 and 2010.

The relief provisions are applicable counties in the those states that are presidentially-declared major disaster areas determined to warrant individual assistance, individual and public assistance, or public only assistance due to flooding, tornadoes or severe storms on or after May 20, 2008, and before August 1, 2008.

Those counties, based on the information available from [www.fema.gov](http://www.fema.gov), are:

### Arkansas

Arkansas, Benton, Cleburne, Conway, Crittenden, Grant, Lonoke, Mississippi, Phillips, Pulaski, Saline, Van Buren

### Illinois

Adams, Clark, Coles, Crawford, Cumberland, Douglas, Edgar, Hancock, Henderson, Jasper, Lake, Lawrence, Mercer, Winnebago, Scott, Calhoun, Greene, Hancock, Henderson, Jasper, Lake, Lawrence, Madison, Mercer, Monroe, Pike, Randolph, Rock Island, St. Clair

### Indiana

Adams, Bartholomew, Benton, Boone, Brown, Clay, Daviess, Dearborn, Decatur, Franklin, Fountain, Gibson, Grant, Greene, Hamilton, Hancock, Hendricks, Henry, Huntington, Jackson, Jay, Jennings, Jefferson, Johnson, Knox, Lawrence, Madison, Marion, Monroe, Montgomery, Morgan, Ohio, Owen, Parke, Pike, Posey, Putnam, Randolph, Ripley, Rush, Shelby, Sullivan, Switzerland, Tippecanoe, Union, Vermillion, Vigo, Washington, Wayne, Wabash,

### Iowa

Adair, Adams, Allamakee, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Butler, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clayton, Clinton, Crawford, Davis, Dallas, Decatur, Delaware, Des Moines, Dubuque, Fayette, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Harrison, Henry, Howard, Humboldt, Iowa, Jackson, Jasper, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Lucas, Lyon, Madison, Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Montgomery, Monroe, Muscatine, Page, Palo Alto, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Scott, Story, Tama, Taylor, Union, Van Buren, Wapello, Warren, Washington, Wayne, Webster, Winneshiek, Winnebago, Worth, Wright

### Kansas

Barber, Barton, Bourbon, Brown, Butler, Chautauqua, Cherokee, Clark, Clay, Comanche, Cowley, Crawford, Decatur, Dickinson, Edwards, Elk, Ellis, Ellsworth, Franklin, Gove,

Graham, Harper, Haskell, Hodgeman, Jackson, Jewell, Kingman, Kiowa, Lane, Linn, Logan, Mitchell, Montgomery, Ness, Norton, Osborne, Pawnee, Phillips, Pratt, Reno, Republic, Riley, Rooks, Rush, Saline, Seward, Sheridan, Smith, Stafford, Sumner, Thomas, Trego, Wallace, Wilson

Michigan

Allegan, Barry, Eaton, Ingham, Lake, Manistee, Mason, Missaukee, Osceola, Ottawa, Saginaw, Wexford

Minnesota

Cook, Fillmore, Freeborn, Houston, Mower

Missouri

Adair, Andrew, Atchison, Barry, Buchanan, Jasper, Newton, Adair, Andrew, Atchison, Audrain, Bates, Callaway, Cape Girardeau, Carroll, Cass, Chariton, Clark, Christian, Daviess, Gentry, Greene, Grundy, Harrison, Howard, Holt, Jefferson, Johnson, Knox, Lewis, Lincoln, Linn, Livingston, Macon, Marion, Mercer, Miller, Mississippi, Monroe, Morgan, New Madrid, Nodaway, Pemiscot, Perry, Pettis, Pike, Platte, Polk, Putnam, Ralls, Randolph, Ray, Saline, Schuyler, Scotland, Shelby, St. Charles, St. Louis, the Independent City of St. Louis, Ste. Genevieve, Scott, Stone, Sullivan, Taney, Vernon Webster, Worth,

Nebraska

Adams, Blaine, Boone, Boyd, Brown, Buffalo, Burt, Butler, Cass, Chase, Cherry, Colfax, Cuming, Custer, Dawson, Dodge, Douglas, Dundy, Fillmore, Frontier, Furnas, Gage, Garfield, Greeley, Gosper, Hall, Hamilton, Hayes, Holt, Howard, Jefferson, Johnson, Kearney, Keya Paha, Lancaster, Lincoln, Logan, Loup, Merrick, Morrill, McPherson, Nance, Nemaha, Otoe, Pawnee, Phelps, Platte, Polk, Red Willow, Richardson, Rock, Saline, Sarpy, Saunders, Seward, Sherman, Stanton, Thayer, Thomas, Thurston, Valley, Webster, Wheeler, York

Wisconsin

Adams, Calumet, Crawford, Columbia, Dane, Dodge, Fond du Lac, Grant, Green, Green Lake, Iowa, Jefferson, Juneau, Kenosha, La Crosse, Lafayette, Marquette, Manitowoc, Milwaukee, Monroe, Ozaukee, Racine, Richland, Rock, Sauk, Sheboygan, Vernon, Walworth, Washington, Waukesha, Winnebago

*Please note: This list has been prepared by Novogradac & Company LLP for informational purposes only based on information taken from [www.fema.gov](http://www.fema.gov). Before using this information, you should confirm the eligibility of specific areas. Novogradac & Company LLP does not guarantee the accuracy of this list.*