

Extended Livestock Replacement Period Applies in Areas of Extended Drought – IRS Updated Drought Areas

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Overview

Each year, by the end of September, the IRS provides guidance on the extension of the replacement period under I.R.C. §1033(e)(2)(B) for livestock sold on account of drought, flood or other weather-related condition. The extended replacement period allows taxpayers additional time to replace the involuntarily converted livestock with like-kind replacement animals without triggering gain on the sale. Significant parts of the country in 2023 have experienced severe drought with many cattle being sold as a result. That makes the tax rules surrounding distress sales of livestock critical to understand.

The IRS recently issued its 2023 guidance on the issue on the extended replacement period for drought (and other weather-related) sales of livestock.

Background

With Notice 2023-67, 2023-179, I.R.B., the IRS issued its annual Notice specifying those areas that are eligible for an extension of the replacement period for livestock that farmers and ranchers must sell because of severe weather conditions (drought, flood or other weather-related conditions). For livestock owners in the listed areas that were anticipating that their replacement period would expire at the end of 2024 now have at least until the end of 2024 to replace the involuntarily converted livestock.

Involuntary Conversion Rules

In general. I.R.C. §1033(e) provides that a taxpayer does not recognize gain when property is involuntarily converted and replaced with property that is similar or related in service or use. Under I.R.C. §1033(e)(1), the sale or exchange of livestock that a taxpayer holds for draft, dairy or breeding purposes in an amount exceeding the number of livestock that the taxpayer would normally sell under the taxpayer's usual business practice, is treated as a non-taxable involuntary conversion if the sale of the livestock is solely on account of drought, flood or other weather-related conditions. The weather-related conditions must result in the area being designated as eligible for assistance by the federal government.

Note: For purposes of this rule, poultry does not count as "livestock." Likewise, livestock raised for other purposes, such as slaughter or sport, are also not eligible for this relief.



The replacement period. The livestock must be replaced with "like-kind" livestock. I.R.C. §1033(a)(1). Normally, the replacement period is four years from the close of the first tax year in which any part of the gain from the conversion is realized. *I.R.C. §1033(e)(2)(A)*. But the Treasury Secretary has discretion to extend the replacement period on a regional basis for "such additional time as the Secretary deems appropriate" (apparently without limit) if the weather-related conditions that resulted in the federal designation continue for more than three years. *I.R.C. §1033(e)(2)(B)*. If the IRS doesn't extend the four-year replacement period, a taxpayer can request such an extension. *I.R.C. §1033(a)(2)(B)(ii)*.

Note: It is not clear when the three-year period begins. It may begin on the date the area is designated as being eligible for assistance by the federal government or when the weather-related conditions begin. IRS clarification is needed.

Note: Any extension of the replacement period on a regional basis also extends the period in which a cash basis farmer may elect to defer gain for a year on the sale of excess livestock sold on account of weather-related conditions under I.R.C. §451(g).

If the involuntary conversion of livestock is on account of drought and the taxpayer's replacement period is determined under I.R.C. §1033(e)(2)(A), the extended replacement period under I.R.C. §1033(e)(2)(B) and Notice 2006-82, 2006-2 C.B. 529 is until the end of the taxpayer's first taxable year after the first drought-free year for the applicable region. That is defined as the first 12-month period that ends on August 31 in or after the last of the taxpayer's four-year replacement period and does not include any weekly period for which exceptional, extreme or severe drought is reported for any location in the applicable region. The "applicable region" is the county (and all contiguous counties) that experienced the drought conditions on account of which the livestock was sold or exchanged

Note: If an area is designated as *not* having a drought-free year, the extended replacement period applies.

Thus, for a taxpayer who qualified for a four-year replacement period for livestock sold or exchanged on account of drought and whose replacement period is scheduled to expire at the end of 2022 (or, for a fiscal-year taxpayer, at the end of the first tax year that includes August 31, 2022), the replacement period extends until the end of the taxpayer's first taxable year ending after a drought-free year for the applicable region. In other words, eligible farmers and ranchers with a drought replacement period presently scheduled to expire on December 31, 2022, will now, in most instances, have until the end of their next tax year to replace the sold livestock (e.g., Dec. 31, 2023).

Determining Eligible Locations

One way to determine if a taxpayer is in an area that has experienced exceptional, extreme or severe drought is to refer to the U.S. Drought Monitor maps that are produced on a weekly basis by the National Drought Mitigation Center. The U.S. Drought Monitor maps are archived at <https://droughtmonitor.unl.edu/Maps/MapArchive.aspx>

Another way, of course, is to wait for the IRS to publish its list of counties, which it is required to issue by the end of September each year.



In accordance with the 2023 IRS Notice on the matter, the following is a list of the counties (and other areas) for which the 12-month period ending August 31, 2024, is *not* a drought-free year:

Alabama

Counties of Baldwin, Coffee, Colbert, Conecuh, Covington, Dale, Escambia, Geneva, Henry, Houston, Jackson, Lauderdale, Lawrence, Limestone, Madison, Marshall, Mobile, Monroe, Morgan, and Washington.

Arizona

Counties of Apache, Cochise, Coconino, Graham, Greenlee, La Paz, Mohave, Navajo, Pima, Santa Cruz, Yavapai, and Yuma.

Arkansas

Counties of Arkansas, Ashley, Baxter, Benton, Boone, Bradley, Calhoun, Carroll, Chicot, Clark, Clay, Cleburne, Cleveland, Columbia, Conway, Craighead, Crawford, Crittenden, Cross, Dallas, Desha, Drew, Faulkner, Franklin, Fulton, Garland, Grant, Greene, Hempstead, Hot Spring, Howard, Independence, Izard, Jackson, Jefferson, Johnson, Lafayette, Lawrence, Lee, Lincoln, Little River, Logan, Lonoke, Madison, Marion, Mississippi, Monroe, Montgomery, Nevada, Newton, Ouachita, Perry, Phillips, Pike, Poinsett, Polk, Pope, Prairie, Pulaski, Randolph, Saint Francis, Saline, Scott, Searcy, Sebastian, Sevier, Sharp, Stone, Union, Van Buren, Washington, White, Woodruff, and Yell.

California

Counties of Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Imperial, Inyo, Kern, Kings, Lake, Lassen, Los Angeles, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Orange, Placer, Plumas, Riverside, Sacramento, San Benito, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Ventura, Yolo, and Yuba.

Colorado

Counties of Adams, Alamosa, Arapahoe, Baca, Bent, Cheyenne, Conejos, Costilla, Crowley, Custer, Delta, Denver, Dolores, Elbert, El Paso, Fremont, Garfield, Huerfano, Jackson, Kiowa, Kit Carson, La Plata, Larimer, Las Animas, Lincoln, Logan, Mesa, Moffat, Montezuma, Montrose, Morgan, Otero, Phillips, Prowers, Pueblo, Rio Blanco, Rio Grande, Routt, San Miguel, Sedgwick, Teller, Washington, Weld, and Yuma.

Connecticut

Counties of Fairfield, Hartford, Litchfield, Middlesex, New Haven, New London, Tolland, and Windham. Delaware County of Sussex. District of Columbia District of Columbia.



Florida

Counties of Alachua, Baker, Bay, Bradford, Brevard, Broward, Calhoun, Charlotte, Citrus, Collier, Columbia, DeSoto, Dixie, Escambia, Flagler, Franklin, Gadsden, Gilchrist, Glades, Gulf, Hamilton, Hardee, Hendry, Hernando, Highlands, Hillsborough, Holmes, Indian River, Jackson, Jefferson, Lafayette, Lake, Lee, Leon, Levy, Liberty, Madison, Manatee, Marion, Martin, Miami-Dade, Monroe, Okaloosa, Okeechobee, Orange, Osceola, Palm Beach, Pasco, Pinellas, Polk, Putnam, Saint Lucie, Santa Rosa, Sarasota, Seminole, Sumter, Suwannee, Taylor, Union, Volusia, Wakulla, Walton, and Washington.

Georgia

Counties of Baker, Baldwin, Banks, Barrow, Berrien, Bibb, Bleckley, Brooks, Butts, Cherokee, Clarke, Clayton, Clinch, Cobb, Colquitt, Cook, Crawford, Dawson, Decatur, DeKalb, Douglas, Early, Echols, Elbert, Fannin, Forsyth, Franklin, Fulton, Gilmer, Grady, Greene, Gwinnett, Habersham, Hall, Hancock, Hart, Henry, Houston, Jackson, Jasper, Jones, Lamar, Lanier, Laurens, Lincoln, Lowndes, Lumpkin, McDuffie, Madison, Miller, Mitchell, Monroe, Morgan, Murray, Newton, Oconee, Oglethorpe, Peach, Pickens, Pike, Pulaski, Putnam, Rabun, Rockdale, Seminole, Stephens, Taliaferro, Taylor, Thomas, Towns, Twiggs, Union, Upson, Walton, Warren, Washington, White, Wilkes, and Wilkinson.

Hawaii

Counties of Hawaii, Honolulu, Kalawao, Kauai, and Maui.

Idaho

Counties of Adams, Bannock, Bear Lake, Benewah, Blaine, Bonner, Bonneville, Boundary, Butte, Camas, Caribou, Cassia, Clearwater, Custer, Franklin, Fremont, Gooding, Idaho, Kootenai, Latah, Lemhi, Lewis, Lincoln, Minidoka, Nez Perce, Oneida, Owyhee, Power, Shoshone, Teton, Twin Falls, Valley, and Washington.

Illinois

Counties of Adams, Alexander, Bond, Boone, Brown, Bureau, Carroll, Cass, Champaign, Christian, Clark, Clay, Clinton, Coles, Cook, Crawford, Cumberland, DeKalb, De Witt, Douglas, DuPage, Edgar, Effingham, Fayette, Ford, Franklin, Fulton, Gallatin, Grundy, Hamilton, Hancock, Hardin, Henderson, Henry, Iroquois, Jackson, Jasper, Jefferson, Jo Daviess, Johnson, Kane, Kankakee, Kendall, Knox, Lake, La Salle, Lee, Livingston, Logan, McDonough, McHenry, McLean, Macon, Madison, Marion, Marshall, Mason, Massac, Menard, Mercer, Monroe, Morgan, Moultrie, Ogle, Peoria, Perry, Piatt, Pike, Pope, Pulaski, Putnam, Randolph, Rock Island, Saint Clair, Saline, Sangamon, Schuyler, Scott, Shelby, Stark, Stephenson, Tazewell, Union, Vermilion, Warren, Washington, Whiteside, Will, Williamson, Winnebago, and Woodford.

Indiana

Counties of Benton, Boone, Carroll, Cass, Clay, Clinton, DeKalb, Elkhart, Fayette, Fountain, Fulton, Hamilton, Hancock, Harrison, Hendricks, Henry, Howard, Jasper, Johnson, LaGrange, Lake, LaPorte, Madison, Marion, Miami, Montgomery, Morgan, Newton, Noble, Owen, Parke, Perry, Porter, Pulaski,



Putnam, Randolph, Shelby, Starke, Steuben, Sullivan, Tippecanoe, Tipton, Union, Vermillion, Vigo, Warren, Wayne, and White.

Iowa

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

Kansas

Counties of Allen, Anderson, Atchison, Barber, Barton, Bourbon, Brown, Butler, Chase, Chautauqua, Cherokee, Cheyenne, Clark, Cloud, Coffey, Comanche, Cowley, Crawford, Decatur, Dickinson, Doniphan, Douglas, Edwards, Elk, Ellis, Ellsworth, Finney, Ford, Franklin, Geary, Gove, Graham, Grant, Gray, Greeley, Greenwood, Hamilton, Harper, Harvey, Haskell, Hodgeman, Jackson, Jefferson, Jewell, Johnson, Kearny, Kingman, Kiowa, Labette, Lane, Leavenworth, Lincoln, Linn, Logan, Lyon, McPherson, Marion, Marshall, Meade, Miami, Mitchell, Montgomery, Morris, Morton, Nemaha, Neosho, Ness, Norton, Osage, Osborne, Ottawa, Pawnee, Phillips, Pratt, Rawlins, Reno, Republic, Rice, Riley, Rooks, Rush, Russell, Saline, Scott, Sedgwick, Seward, Shawnee, Sheridan, Sherman, Smith, Stafford, Stanton, Stevens, Sumner, Thomas, Trego, Wabaunsee, Wallace, Washington, Wichita, Wilson, Woodson, and Wyandotte.

Kentucky

Counties of Adair, Allen, Anderson, Ballard, Barren, Bath, Boone, Bourbon, Boyd, Boyle, Bracken, Breckinridge, Bullitt, Butler, Caldwell, Calloway, Carlisle, Carroll, Carter, Casey, Christian, Clark, Crittenden, Daviess, Edmonson, Elliott, Estill, Fayette, Fleming, Franklin, Fulton, Gallatin, Garrard, Grant, Graves, Grayson, Green, Greenup, Hancock, Hardin, Harrison, Hart, Henry, Hickman, Hopkins, Jefferson, Jessamine, Kenton, Larue, Lawrence, Lee, Lewis, Lincoln, Livingston, Logan, Lyon, McCracken, McLean, Madison, Marion, Marshall, Mason, Meade, Menifee, Mercer, Metcalfe, Montgomery, Morgan, Muhlenberg, Nelson, Nicholas, Ohio, Oldham, Owen, Pendleton, Powell, Robertson, Rockcastle, Rowan, Scott, Shelby, Simpson, Spencer, Taylor, Todd, Trigg, Trimble, Union, Warren, Washington, Webster, Wolfe, and Woodford. Louisiana Parishes of Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell, Cameron, Catahoula, Concordia, De Soto, East Baton Rouge, East Carroll, East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson, Jefferson Davis, Lafayette, Lafourche, La Salle, Livingston, Madison, Morehouse, Natchitoches, Orleans, Ouachita, Plaquemines, Pointe Coupee, Rapides, Red River, Richland, Sabine, Saint Bernard, Saint Charles, Saint Helena, Saint James, Saint John the Baptist, Saint Landry, Saint

Martin, Saint Mary, Saint Tammany, Tangipahoa, Tensas, Terrebonne, Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West Feliciana, and Winn.

Maine

Counties of Androscoggin, Cumberland, Knox, Lincoln, Sagadahoc, Waldo, and York.

Maryland

City of Baltimore.

Counties of Anne Arundel, Baltimore, Carroll, Frederick, Harford, Howard, Montgomery, and Prince George's.

Massachusetts

Counties of Barnstable, Berkshire, Bristol, Dukes, Essex, Franklin, Hampden, Hampshire, Middlesex, Norfolk, Plymouth, Suffolk, and Worcester. Michigan County of Allegan, Barry, Branch, Cass, Clinton, Eaton, Genesee, Gogebic, Gratiot, Hillsdale, Ingham, Ionia, Jackson, Kent, Lake, Lapeer, Lenawee, Livingston, Macomb, Manistee, Mason, Missaukee, Monroe, Montcalm, Oakland, Ontonagon, Osceola, Saint Clair, Saint Joseph, Sanilac, Shiawassee, Washtenaw, Wayne, and Wexford.

Minnesota

Counties of Aitkin, Anoka, Becker, Beltrami, Benton, Big Stone, Blue Earth, Brown, Carlton, Carver, Cass, Chippewa, Chisago, Clay, Clearwater, Cottonwood, Crow Wing, Dakota, Dodge, Faribault, Fillmore, Freeborn, Goodhue, Grant, Hennepin, Houston, Hubbard, Isanti, Itasca, Jackson, Kanabec, Kandiyohi, Kittson, Koochiching, Lac qui Parle, Lake, Lake of the Woods, Le Sueur, Lincoln, Lyon, McLeod, Marshall, Martin, Meeker, Mille Lacs, Morrison, Mower, Murray, Nicollet, Nobles, Norman, Olmsted, Otter Tail, Pine, Pipestone, Pope, Ramsey, Redwood, Renville, Rice, Rock, Roseau, Saint Louis, Scott, Sherburne, Sibley, Stearns, Steele, Stevens, Swift, Todd, Traverse, Wabasha, Wadena, Waseca, Washington, Watonwan, Wilkin, Winona, Wright, and Yellow Medicine.

Mississippi

Counties of Adams, Amite, Bolivar, Claiborne, Coahoma, Copiah, Covington, DeSoto, Forrest, Franklin, George, Greene, Hancock, Harrison, Hinds, Holmes, Humphreys, Issaquena, Jackson, Jefferson, Jefferson Davis, Lafayette, Lamar, Lawrence, Leflore, Lincoln, Madison, Marion, Marshall, Panola, Pearl River, Perry, Pike, Pontotoc, Quitman, Rankin, Sharkey, Simpson, Smith, Stone, Sunflower, Tate, Tunica, Union, Walthall, Warren, Washington, Wilkinson, and Yazoo.

Missouri

Counties of Adair, Andrew, Atchison, Audrain, Barry, Barton, Bates, Benton, Bollinger, Boone, Buchanan, Butler, Caldwell, Callaway, Camden, Cape Girardeau, Carroll, Carter, Cass, Cedar, Chariton, Christian, Clark, Clay, Clinton, Cole, Cooper, Crawford, Dade, Dallas, Daviess, DeKalb, Dent, Douglas, Dunklin, Franklin, Gasconade, Greene, Grundy, Harrison, Henry, Hickory, Holt, Howard, Howell, Iron, Jackson, Jasper, Jefferson, Johnson, Knox, Laclede, Lafayette, Lawrence, Lewis, Lincoln, Linn, Livingston,



McDonald, Macon, Madison, Maries, Marion, Mercer, Miller, Mississippi, Moniteau, Monroe, Montgomery, Morgan, New Madrid, Newton, Oregon, Osage, Ozark, Pemiscot, Perry, Pettis, Phelps, Pike, Platte, Polk, Pulaski, Putnam, Ralls, Randolph, Ray, Reynolds, Ripley, Saint Charles, Saint Clair, Sainte Genevieve, Saint Francois, Saint Louis, Saline, Schuyler, Scotland, Scott, Shannon, Shelby, Stoddard, Stone, Sullivan, Taney, Vernon, Warren, Washington, Wayne, Webster, and Wright.

Montana

Counties of Beaverhead, Blaine, Broadwater, Cascade, Chouteau, Custer, Daniels, Dawson, Deer Lodge, Fallon, Fergus, Flathead, Gallatin, Garfield, Glacier, Granite, Hill, Jefferson, Judith Basin, Lake, Lewis and Clark, Liberty, Lincoln, McCone, Madison, Meagher, Mineral, Missoula, Petroleum, Phillips, Pondera, Powell, Prairie, Ravalli, Richland, Roosevelt, Sanders, Sheridan, Silver Bow, Teton, Toole, Valley, Wheatland, and Wibaux.

Nebraska

Counties of Adams, Antelope, Arthur, Banner, Blaine, Boone, Box Butte, Boyd, Brown, Buffalo, Burt, Butler, Cass, Cedar, Chase, Cherry, Cheyenne, Clay, Colfax, Cuming, Custer, Dakota, Dawes, Dawson, Deuel, Dixon, Dodge, Douglas, Dundy, Fillmore, Franklin, Frontier, Furnas, Gage, Garden, Garfield, Gosper, Grant, Greeley, Hall, Hamilton, Harlan, Hayes, Hitchcock, Holt, Hooker, Howard, Jefferson, Johnson, Kearney, Keith, Keya Paha, Kimball, Knox, Lancaster, Lincoln, Logan, Loup, McPherson, Madison, Merrick, Morrill, Nance, Nemaha, Nuckolls, Otoe, Pawnee, Perkins, Phelps, Pierce, Platte, Polk, Red Willow, Richardson, Rock, Saline, Sarpy, Saunders, Scotts Bluff, Seward, Sheridan, Sherman, Sioux, Stanton, Thayer, Thomas, Thurston, Valley, Washington, Wayne, Webster, Wheeler, and York.

Nevada

City of Carson City.

Counties of Churchill, Clark, Douglas, Elko, Esmeralda, Eureka, Humboldt, Lander, Lincoln, Lyon, Mineral, Nye, Pershing, Storey, Washoe, and White Pine.

New Hampshire

Counties of Cheshire, Hillsborough, Merrimack, Rockingham, and Strafford.

New Jersey

Counties of Atlantic, Bergen, Cape May, Cumberland, Essex, Hudson, Hunterdon, Mercer, Middlesex, Monmouth, Morris, Passaic, Salem, Somerset, Sussex, and Union.

New Mexico

Counties of Bernalillo, Catron, Chaves, Cibola, Colfax, Curry, DeBaca, Dona Ana, Eddy, Grant, Guadalupe, Harding, Hidalgo, Lea, Lincoln, Los Alamos, Luna, McKinley, Mora, Otero, Quay, Rio Arriba, Roosevelt, Sandoval, San Juan, San Miguel, Santa Fe, Sierra, Socorro, Taos, Torrance, Union, and Valencia.



New York

Counties of Bronx, Columbia, Dutchess, Kings, Nassau, New York, Orange, Putnam, Queens, Richmond, Rockland, Suffolk, Ulster, and Westchester.

North Carolina

Counties of Cherokee, Clay, Graham, Jackson, Macon, Swain, and Transylvania.

North Dakota

Counties of Barnes, Benson, Billings, Bottineau, Bowman, Burke, Burleigh, Cass, Cavalier, Dickey, Divide, Dunn, Eddy, Emmons, Foster, Golden Valley, Griggs, Hettinger, Kidder, LaMoure, Logan, McHenry, McIntosh, McKenzie, McLean, Mountrail, Nelson, Pembina, Pierce, Ramsey, Ransom, Renville, Richland, Rolette, Sargent, Sheridan, Sioux, Slope, Stark, Steele, Stutsman, Towner, Traill, Walsh, Ward, Wells, and Williams.

Ohio

Counties of Adams, Brown, Clermont, Darke, Preble, Scioto, and Williams.

Oklahoma

Counties of Adair, Alfalfa, Atoka, Beaver, Beckham, Blaine, Bryan, Caddo, Canadian, Carter, Cherokee, Choctaw, Cimarron, Cleveland, Coal, Comanche, Cotton, Craig, Creek, Custer, Delaware, Dewey, Ellis, Garfield, Garvin, Grady, Grant, Greer, Harmon, Harper, Haskell, Hughes, Jackson, Jefferson, Johnston, Kay, Kingfisher, Kiowa, Latimer, Le Flore, Lincoln, Logan, Love, McClain, McCurtain, McIntosh, Major, Marshall, Mayes, Murray, Muskogee, Noble, Nowata, Okfuskee, Oklahoma, Okmulgee, Osage, Ottawa, Pawnee, Payne, Pittsburg, Pontotoc, Pottawatomie, Pushmataha, Roger Mills, Rogers, Seminole, Sequoyah, Stephens, Texas, Tillman, Tulsa, Wagoner, Washington, Washita, Woods, and Woodward.

Oregon

Counties of Baker, Benton, Clackamas, Clatsop, Crook, Deschutes, Douglas, Gilliam, Grant, Harney, Hood River, Jackson, Jefferson, Josephine, Klamath, Lake, Lane, Lincoln, Linn, Malheur, Marion, Morrow, Multnomah, Polk, Sherman, Tillamook, Umatilla, Union, Wallowa, Wasco, Wheeler, and Yamhill.
Pennsylvania Counties of Lancaster and York.

Rhode Island

Counties of Bristol, Kent, Newport, Providence, and Washington.

South Carolina Counties of Abbeville, Anderson, Greenville, Laurens, McCormick, Oconee, Pickens, and Spartanburg.

South Dakota

Counties of Aurora, Beadle, Bennett, Bon Homme, Brookings, Brown, Brule, Buffalo, Campbell, Charles Mix, Clark, Clay, Codington, Corson, Custer, Davison, Day, Deuel, Dewey, Douglas, Edmunds, Fall River,



Faulk, Grant, Gregory, Haakon, Hand, Hanson, Hutchinson, Jackson, Jerauld, Kingsbury, Lake, Lawrence, Lincoln, Lyman, McCook, McPherson, Marshall, Meade, Mellette, Miner, Minnehaha, Moody, Oglala Lakota, Pennington, Roberts, Sanborn, Spink, Stanley, Todd, Tripp, Turner, Union, Walworth, Yankton, and Ziebach.

Tennessee

Counties of Bedford, Benton, Bledsoe, Blount, Bradley, Cannon, Carroll, Chester, Coffee, Davidson, Decatur, DeKalb, Dyer, Franklin, Gibson, Giles, Grundy, Hamilton, Hardin, Henderson, Henry, Hickman, Houston, Humphreys, Lake, Lauderdale, Lawrence, Lewis, Lincoln, Loudon, McMinn, McNairy, Madison, Marion, Marshall, Meigs, Monroe, Montgomery, Moore, Obion, Perry, Polk, Rhea, Roane, Rutherford, Sequatchie, Shelby, Stewart, Sumner, Tipton, Van Buren, Warren, Wayne, Weakley, White, Williamson, and Wilson.

Texas

Counties of Anderson, Andrews, Angelina, Aransas, Archer, Armstrong, Atascosa, Austin, Bailey, Bandera, Bastrop, Baylor, Bee, Bell, Bexar, Blanco, Borden, Bosque, Bowie, Brazoria, Brazos, Brewster, Briscoe, Brooks, Brown, Burlison, Burnet, Caldwell, Calhoun, Callahan, Cameron, Carson, Castro, Chambers, Cherokee, Childress, Clay, Cochran, Coke, Coleman, Collin, Collingsworth, Colorado, Comal, Comanche, Concho, Cooke, Coryell, Cottle, Crane, Crockett, Crosby, Culberson, Dallam, Dallas, Dawson, Deaf Smith, Delta, Denton, DeWitt, Dickens, Dimmit, Donley, Duval, Eastland, Ector, Edwards, Ellis, El Paso, Erath, Falls, Fannin, Fayette, Fisher, Floyd, Foard, Fort Bend, Freestone, Frio, Gaines, Galveston, Garza, Gillespie, Glasscock, Goliad, Gonzales, Gray, Grayson, Gregg, Grimes, Guadalupe, Hale, Hall, Hamilton, Hansford, Hardeman, Hardin, Harris, Harrison, Hartley, Haskell, Hays, Hemphill, Henderson, Hidalgo, Hill, Hockley, Hood, Hopkins, Houston, Howard, Hudspeth, Hunt, Hutchinson, Irion, Jack, Jackson, Jasper, Jeff Davis, Jefferson, Jim Hogg, Jim Wells, Johnson, Jones, Karnes, Kaufman, Kendall, Kenedy, Kent, Kerr, Kimble, King, Kinney, Kleberg, Knox, Lamar, Lamb, Lampasas, La Salle, Lavaca, Lee, Leon, Liberty, Limestone, Lipscomb, Live Oak, Llano, Loving, Lubbock, Lynn, McCulloch, McLennan, McMullen, Madison, Marion, Martin, Mason, Matagorda, Maverick, Medina, Menard, Midland, Milam, Mills, Mitchell, Montague, Montgomery, Moore, Motley, Nacogdoches, Navarro, Newton, Nolan, Nueces, Ochiltree, Oldham, Orange, Palo Pinto, Panola, Parker, Parmer, Pecos, Polk, Potter, Presidio, Randall, Reagan, Real, Red River, Reeves, Refugio, Roberts, Robertson, Rockwall, Runnels, Rusk, Sabine, San Augustine, San Jacinto, San Patricio, San Saba, Schleicher, Scurry, Shackelford, Shelby, Sherman, Smith, Somervell, Starr, Stephens, Sterling, Stonewall, Sutton, Swisher, Tarrant, Taylor, Terrell, Terry, Throckmorton, Tom Green, Travis, Trinity, Tyler, Upton, Uvalde, Val Verde, Van Zandt, Victoria, Walker, Waller, Ward, Washington, Webb, Wharton, Wheeler, Wichita, Wilbarger, Willacy, Williamson, Wilson, Winkler, Wise, Yoakum, Young, Zapata, and Zavala.

Utah

Counties of Beaver, Box Elder, Cache, Carbon, Daggett, Davis, Duchesne, Emery, Garfield, Grand, Iron, Juab, Kane, Millard, Morgan, Piute, Rich, Salt Lake, San Juan, Sanpete, Sevier, Summit, Tooele, Uintah, Utah, Wasatch, Washington, Wayne, and Weber.



Vermont

County of Windham.

Virginia City of Falls Church.

Counties of Accomack, Clarke, Fairfax, Fauquier, Frederick, Loudoun, Northampton, Rappahannock, Shenandoah, and Warren.

Washington

Counties of Asotin, Benton, Chelan, Clallam, Columbia, Cowlitz, Franklin, Garfield, Grays Harbor, Jefferson, King, Kitsap, Kittitas, Lewis, Mason, Okanogan, Pacific, Pend Oreille, Pierce, San Juan, Skagit, Skamania, Snohomish, Stevens, Thurston, Wahkiakum, Walla Walla, Whatcom, Whitman, and Yakima. West Virginia County of Jefferson.

Wisconsin

Counties of Adams, Ashland, Barron, Bayfield, Brown, Buffalo, Burnett, Calumet, Chippewa, Clark, Columbia, Crawford, Dane, Dodge, Douglas, Dunn, Fond du Lac, Forest, Grant, Green, Green Lake, Iowa, Iron, Jackson, Jefferson, Juneau, Kenosha, La Crosse, Lafayette, Langlade, Lincoln, Manitowoc, Marathon, Marquette, Milwaukee, Monroe, Oneida, Outagamie, Ozaukee, Pepin, Pierce, Polk, Portage, Price, Racine, Richland, Rock, Rusk, Saint Croix, Sauk, Sawyer, Sheboygan, Taylor, Vernon, Vilas, Walworth, Washburn, Washington, Waukesha, Waupaca, Waushara, Winnebago, and Wood.

Wyoming

Counties of Albany, Campbell, Carbon, Converse, Fremont, Goshen, Laramie, Lincoln, Niobrara, Park, Platte, Sublette, Sweetwater, Teton, Uinta, and Weston.

Federated States of Micronesia

State of Kapingamarangi.

Republic of the Marshall Islands

Atoll of Wotje.

Commonwealth of Puerto Rico

Municipalities of Aibonito, Arecibo, Barranquitas, Camuy, Cayey, Cidra, Coamo, Guayama, Hatillo, Isabela, Lares, Orocovis, Quebradillas, Salinas, San Sebastian, Utuado, and Villalba.

United States Virgin Islands

Islands of Saint Croix, Saint John, and Saint Thomas.

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