

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.

The IRS recently issued its 2024 guidance on the issue on the extended replacement period for drought (and other weather-related) sales of livestock.

The extension of the replacement period for livestock sold on account of weather-related conditions - it's the topic of today's post.

Background

With Notice 2024-70, 2024-70, 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 202 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 four 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 four-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 2024 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 Autauga, Baldwin, Barbour, Bibb, Blount, Bullock, Butler, Calhoun, Cherokee, Chilton, Choctaw, Clarke, Clay, Cleburne, Coffee, Colbert, Conecuh, Coosa, Covington, Crenshaw, Cullman, Dale, Dallas, DeKalb, Escambia, Etowah, Fayette, Franklin, Geneva, Greene, Hale, Henry, Houston, Jackson, Jefferson, Lamar, Lauderdale, Lawrence, Limestone, Lowndes, Madison, Marengo, Marion, Marshall, Mobile, Monroe, Montgomery, Morgan, Perry, Pickens, Pike, Randolph, Russell, Saint Clair, Shelby, Sumter, Talladega, Tallapoosa, Tuscaloosa, Walker, Washington, Wilcox, and Winston.

Arizona

Counties of Apache, Cochise, Coconino, Gila, Graham, Greenlee, Maricopa, Navajo, Pima, Pinal, Santa Cruz, and Yavapai.

Arkansas

Counties of Arkansas, Ashley, Bradley, Calhoun, Chicot, Cleveland, Columbia, Conway, Crittenden, Cross, Dallas, Desha, Drew, Faulkner, Fulton, Garland, Grant, Hot Spring, Jefferson, Lafayette, Lee, Lincoln, Little River, Lonoke, Miller, Mississippi, Monroe, Ouachita, Perry, Phillips, Pope, Prairie, Pulaski, Randolph, Saint Francis, Saline, Sevier, Sharp, Union, White, Woodruff, and Yell.

California

County of Siskiyou.

Colorado

Counties of Adams, Alamosa, Arapahoe, Archuleta, Baca, Bent, Boulder, Broomfield, Conejos, Costilla, Delta, Denver, Dolores, Grand, Gunnison, Hinsdale, Huerfano, Jackson, Jefferson, La Plata, Larimer, Las Animas, Mesa, Mineral, Montezuma, Montrose, Ouray, Prowers, Rio Grande, Saguache, San Juan, San Miguel, and Weld.

District of Columbia

District of Columbia.

Florida

Counties of Bay, Brevard, Broward, Charlotte, Collier, DeSoto, Escambia, Gadsden, Glades, Hardee, Hendry, Highlands, Hillsborough, Holmes, Indian River, Jackson, Lee, Manatee, Martin, Okaloosa, Okeechobee, Osceola, Palm Beach, Pasco, Pinellas, Polk, Saint Lucie, Santa Rosa, Sarasota, Walton, and Washington.



Georgia

Counties of Baker, Baldwin, Banks, Barrow, Bartow, Bibb, Bleckley, Butts, Calhoun, Carroll, Catoosa, Chattooga, Cherokee, Clarke, Clay, Cobb, Colquitt, Dade, Dawson, Decatur, DeKalb, Dooly, Dougherty, Douglas, Early, Elbert, Fannin, Floyd, Forsyth, Franklin, Fulton, Gilmer, Gordon, Grady, Gwinnett, Habersham, Hall, Haralson, Hart, Houston, Jackson, Jasper, Jones, Laurens, Lincoln, Lumpkin, Macon, Madison, Miller, Mitchell, Monroe, Murray, Oconee, Oglethorpe, Paulding, Peach, Pickens, Polk, Pulaski, Putnam, Quitman, Rabun, Randolph, Seminole, Stephens, Stewart, Terrell, Thomas, Towns, Twiggs, Union, Walker, Walton, Washington, White, Whitfield, Wilkes, Wilkinson, and Worth.

Hawaii

Counties of Hawaii, Honolulu, Kauai, and Maui.

Idaho

Counties of Benewah, Bonner, Bonneville, Boundary, Clark, Clearwater, Fremont, Idaho, Kootenai, Latah, Lemhi, Lewis, Nez Perce, Shoshone, and Teton.

Illinois

Counties of Adams, Bond, Boone, Brown, Clark, Clay, Clinton, Crawford, Cumberland, Edwards, Effingham, Fayette, Franklin, Hamilton, Hancock, Jackson, Jasper, Jefferson, Lawrence, McDonough, McHenry, Marion, Mercer, Monroe, Montgomery, Perry, Pike, Randolph, Richland, Rock Island, Saint Clair, Schuyler, Shelby, Stephenson, Wabash, Washington, Wayne, White, Williamson, and Winnebago.

Indiana

Counties of Bartholomew, Brown, Clay, Daviess, Decatur, Dubois, Gibson, Greene, Jackson, Jefferson, Jennings, Knox, Lawrence, Martin, Monroe, Orange, Owen, Pike, Ripley, Scott, Sullivan, and Washington.

Iowa

Counties of Adair, Adams, Allamakee, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clay, Clayton, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dubuque, Fayette, Floyd, Franklin, 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, Page, Palo Alto, Plymouth, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Sac, 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, Butler, Chase, Chautauqua, Clark, Clay, Cloud, Coffey, Comanche, Cowley, Crawford, Decatur, Dickinson, 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, Lyon, McPherson, Marion, Marshall, Meade, Miami, Mitchell, Montgomery, Morris, Morton, Neosho, Ness, Norton, Osage, Osborne, Ottawa, Pawnee, Phillips, Pottawatomie, Pratt, Rawlins, Reno, Republic, Rice, Riley, Rooks, Rush, Russell, Saline, Scott, Sedgwick, Seward, Shawnee, Sheridan, Sherman, Smith, Stafford, Stanton, Stevens, Sumner, Thomas, Trego, Wabaunsee, Washington, Wilson, Woodson, and Wyandotte.

Kentucky

Counties of Adair, Allen, Barren, Bell, Boyd, Boyle, Breathitt, Breckinridge, Butler, Carter, Casey, Clay, Clinton, Cumberland, Edmonson, Elliott, Floyd, Grayson, Green, Greenup, Hardin, Harlan, Hart, Jackson, Johnson, Knott, Knox, Larue, Laurel, Lawrence, Leslie, Letcher, Lincoln, McCreary, Magoffin, Marion, Martin, Metcalfe, Monroe, Morgan, Nelson, Ohio, Owsley, Perry, Pulaski, Rockcastle, Russell, Taylor, Warren, Wayne, and Whitley.

Louisiana

Parishes of Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell, Cameron, Catahoula, Claiborne, Concordia, De Soto, East Baton Rouge, East Carroll, East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson, Jefferson Davis, Lafayette, Lafourche, La Salle, Lincoln, 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, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West Feliciana, and Winn.

Maryland

Counties of Allegany, Frederick, Garrett, Howard, Montgomery, Prince George's, and Washington.

Massachusetts

Counties of Dukes and Nantucket.

Michigan

County of Dickinson, Gogebic, Iron, and Ontonagon.



Minnesota

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

Mississippi

Counties of Adams, Alcorn, Amite, Attala, Benton, Bolivar, Calhoun, Carroll, Chickasaw, Choctaw, Claiborne, Clarke, Clay, Coahoma, Copiah, Covington, DeSoto, Forrest, Franklin, George, Greene, Grenada, Hancock, Harrison, Hinds, Holmes, Humphreys, Issaquena, Itawamba, Jackson, Jasper, Jefferson, Jefferson Davis, Jones, Kemper, Lafayette, Lamar, Lauderdale, Lawrence, Leake, Lee, Leflore, Lincoln, Lowndes, Madison, Marion, Marshall, Monroe, Montgomery, Neshoba, Newton, Noxubee, Oktibbeha, Panola, Pearl River, Perry, Pike, Pontotoc, Prentiss, Quitman, Rankin, Scott, Sharkey, Simpson, Smith, Stone, Sunflower, Tallahatchie, Tate, Tippah, Tishomingo, Tunica, Union, Walthall, Warren, Washington, Wayne, Webster, Wilkinson, Winston, Yalobusha, and Yazoo.

Missouri

Counties of Adair, Andrew, Audrain, Barton, Bates, Benton, Bollinger, Boone, Buchanan, Caldwell, Callaway, Camden, Cape Girardeau, Carroll, Carter, Cass, Cedar, Chariton, Christian, Clark, Clay, Clinton, Cole, Cooper, Crawford, Dade, Dallas, Daviess, DeKalb, Dent, Douglas, Franklin, Gasconade, Gentry, Greene, Harrison, Henry, Hickory, Holt, Howard, Howell, Iron, Jackson, Jefferson, Johnson, Knox, Laclede, Lafayette, Lewis, Linn, Livingston, Macon, Madison, Maries, Marion, Miller, Moniteau, Monroe, Montgomery, Morgan, Nodaway, Oregon, Osage, Perry, Pettis, Phelps, Pike, Platte, Polk, Pulaski, Putnam, Ralls, Randolph, Ray, Reynolds, Ripley, Saint Clair, Sainte Genevieve, Saint Francois, Saline, Schuyler, Scotland, Shannon, Shelby, Sullivan, Texas, Vernon, Washington, Wayne, Webster, Worth, and Wright.

Montana

Counties of Beaverhead, Big Horn, Blaine, Broadwater, Carbon, Carter, Cascade, Chouteau, Daniels, Deer Lodge, Fallon, Flathead, Gallatin, Garfield, Glacier, Granite, Hill, Jefferson, Judith Basin, Lake, Lewis and Clark, Liberty, Lincoln, McCone, Madison, Meagher, Mineral, Missoula, Park, Phillips, Pondera, Powder River, Powell, Ravalli, Richland, Roosevelt, Rosebud, Sanders, Sheridan, Silver Bow, Stillwater, Sweet Grass, Teton, Toole, and Valley.



Nebraska

Counties of Adams, Antelope, Banner, Blaine, Boone, Box Butte, Brown, Buffalo, Burt, Butler, Cass, Cedar, Cherry, Clay, Colfax, Cuming, Custer, Dakota, Dawes, Dawson, Dixon, Dodge, Douglas, Fillmore, Franklin, Gage, Greeley, Hall, Hamilton, Holt, Hooker, Howard, Jefferson, Kearney, Knox, Lancaster, Logan, Loup, McPherson, Madison, Merrick, Morrill, Nance, Nuckolls, Pierce, Platte, Polk, Rock, Saline, Sarpy, Saunders, Scotts Bluff, Seward, Sheridan, Sherman, Sioux, Stanton, Thayer, Thomas, Thurston, Valley, Washington, Wayne, Webster, and York.

Nevada

County of Humboldt.

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 Cattaraugus, Genesee, Livingston, Monroe, and Wyoming.

North Carolina

Counties of Alamance, Alexander, Alleghany, Anson, Ashe, Avery, Beaufort, Bertie, Bladen, Brunswick, Buncombe, Burke, Cabarrus, Caldwell, Caswell, Catawba, Chatham, Cherokee, Clay, Cleveland, Columbus, Craven, Cumberland, Davidson, Davie, Edgecombe, Forsyth, Gaston, Graham, Granville, Greene, Guilford, Harnett, Haywood, Henderson, Hoke, Iredell, Jackson, Johnston, Jones, Lee, Lenoir, Lincoln, McDowell, Macon, Martin, Mecklenburg, Mitchell, Montgomery, Moore, New Hanover, Pamlico, Pender, Person, Pitt, Polk, Randolph, Richmond, Robeson, Rockingham, Rowan, Rutherford, Sampson, Scotland, Stanly, Stokes, Surry, Swain, Transylvania, Union, Vance, Warren, Washington, Watauga, Wayne, Wilkes, Wilson, Yadkin, and Yancey.

North Dakota

Counties of Adams, Benson, Bottineau, Bowman, Burke, Cavalier, Divide, Grand Forks, McHenry, McKenzie, Nelson, Pembina, Pierce, Ramsey, Renville, Rolette, Towner, Walsh, Ward, and Williams.

Ohio

Counties of Adams, Athens, Belmont, Brown, Carroll, Champaign, Clark, Clinton, Coshocton, Delaware, Fairfield, Fayette, Franklin, Gallia, Greene, Guernsey, Harrison, Highland, Hocking, Jackson, Jefferson, Lawrence, Licking, Madison, Meigs, Monroe, Montgomery, Morgan, Muskingum, Noble, Perry, Pickaway, Pike, Ross, Scioto, Tuscarawas, Union, Vinton, Warren, and Washington.



Oklahoma

Counties of Alfalfa, Atoka, Beaver, Beckham, Blaine, Bryan, Caddo, Canadian, Carter, Choctaw, Cleveland, Coal, Comanche, Cotton, Craig, Custer, Dewey, Ellis, Garfield, Garvin, Grady, Grant, Greer, Harmon, Harper, Hughes, Jackson, Jefferson, Johnston, Kay, Kingfisher, Kiowa, Latimer, Le Flore, Love, McClain, McCurtain, Major, Marshall, Murray, Noble, Nowata, Osage, Pawnee, Payne, Pittsburg, Pontotoc, Pottawatomie, Pushmataha, Roger Mills, Seminole, Stephens, Texas, Tillman, Washington, Washita, Woods, and Woodward.

Oregon

Counties of Benton, Clackamas, Clatsop, Columbia, Coos, Crook, Curry, Deschutes, Douglas, Gilliam, Harney, Hood River, Jackson, Jefferson, Josephine, Klamath, Lane, Lincoln, Linn, Malheur, Marion, Morrow, Multnomah, Polk, Sherman, Tillamook, Umatilla, Union, Wallowa, Wasco, Washington, and Yamhill.

Pennsylvania

Counties of Bedford, Cambria, Fayette, Franklin, Fulton, Greene, Indiana, Somerset, Washington, and Westmoreland.

South Carolina

Counties of Abbeville, Aiken, Allendale, Anderson, Bamberg, Beaufort, Berkeley, Calhoun, Cherokee, Chester, Chesterfield, Clarendon, Colleton, Darlington, Dillon, Dorchester, Fairfield, Florence, Georgetown, Greenville, Greenwood, Hampton, Horry, Jasper, Kershaw, Lancaster, Laurens, Lee, Lexington, McCormick, Marion, Marlboro, Newberry, Oconee, Orangeburg, Pickens, Richland, Saluda, Spartanburg, Sumter, Union, Williamsburg, and York.

South Dakota

Counties of Brookings, Butte, Custer, Deuel, Fall River, Grant, Harding, Lake, Lawrence, Lincoln, McCook, Meade, Minnehaha, Moody, Oglala Lakota, Pennington, Perkins, Roberts, Turner, and Union.

Tennessee

Counties of Anderson, Bedford, Benton, Bledsoe, Blount, Bradley, Campbell, Cannon, Carroll, Carter, Cheatham, Chester, Claiborne, Clay, Cocke, Coffee, Crockett, Cumberland, Davidson, Decatur, DeKalb, Dickson, Dyer, Fayette, Fentress, Franklin, Gibson, Giles, Grainger, Greene, Grundy, Hamblen, Hamilton, Hancock, Hardeman, Hardin, Hawkins, Haywood, Henderson, Henry, Hickman, Houston, Humphreys, Jackson, Jefferson, Johnson, Knox, Lauderdale, Lawrence, Lewis, Lincoln, Loudon, McMinn, McNairy, Macon, Madison, Marion, Marshall, Maury, Meigs, Monroe, Montgomery, Moore, Morgan, Obion, Overton, Perry, Pickett, Polk, Putnam, Rhea, Roane, Robertson, Rutherford, Scott, Sequatchie, Sevier, Shelby, Smith, Stewart, Sumner, Tipton, Trousdale, Union, 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, Burlleson, Burnet, Caldwell, Calhoun, Callahan, Cameron, Camp, Carson, Cass, Chambers, Cherokee, Childress, Clay, Cochran, Coke, Coleman, Collin, Collingsworth, Colorado, Comal, Comanche, Concho, Cooke, Coryell, Cottle, Crane, Crockett, Crosby, Culberson, 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, Franklin, Freestone, Frio, Gaines, Galveston, Garza, Gillespie, Glasscock, Goliad, Gonzales, Grayson, Gregg, Grimes, Guadalupe, Hale, Hall, Hamilton, Hardeman, Hardin, Harris, Harrison, Haskell, Hays, Hemphill, Henderson, Hidalgo, Hill, Hockley, Hood, Hopkins, Houston, Howard, Hudspeth, Hunt, Irion, Jack, Jackson, Jasper, Jeff Davis, Jefferson, Jim Hogg, Johnson, Jones, Karnes, Kaufman, Kendall, Kenedy, Kent, Kerr, Kimble, King, Kinney, Kleberg, Knox, Lamar, 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, Morris, Motley, Nacogdoches, Navarro, Newton, Nolan, Oldham, Orange, Palo Pinto, Panola, Parker, Parmer, Pecos, Polk, Potter, Presidio, Rains, Randall, Reagan, Real, Red River, Reeves, Refugio, Robertson, Rockwall, Runnels, Rusk, Sabine, San Augustine, San Jacinto, San Patricio, San Saba, Schleicher, Scurry, Shackelford, Shelby, Smith, Somervell, Starr, Stephens, Sterling, Stonewall, Sutton, Tarrant, Taylor, Terrell, Terry, Throckmorton, Titus, Tom Green, Travis, Trinity, Tyler, Upshur, Upton, Uvalde, Val Verde, Van Zandt, Victoria, Walker, Waller, Ward, Washington, Webb, Wharton, Wheeler, Wichita, Wilbarger, Willacy, Williamson, Wilson, Winkler, Wise, Wood, Yoakum, Young, Zapata, and Zavala.

Virginia

Cities of Alexandria, Buena Vista, Charlottesville, Covington, Danville, Fairfax, Falls Church, Galax, Harrisonburg, Lexington, Lynchburg, Manassas, Manassas Park, Martinsville, Radford, Roanoke, Salem, Staunton, Waynesboro, and Winchester. Counties of Accomack, Albemarle, Alleghany, Amherst, Appomattox, Arlington, Augusta, Bath, Bedford, Bland, Botetourt, Buchanan, Buckingham, Campbell, Carroll, Charlotte, Clarke, Craig, Culpeper, Fairfax, Fauquier, Floyd, Fluvanna, Franklin, Frederick, Giles, Grayson, Greene, Halifax, Henry, Highland, Lee, Loudoun, Louisa, Lunenburg, Madison, Mecklenburg, Montgomery, Nelson, Northampton, Orange, Page, Patrick, Pittsylvania, Prince Edward, Prince William, Pulaski, Rappahannock, Roanoke, Rockbridge, Rockingham, Russell, Scott, Shenandoah, Smyth, Spotsylvania, Stafford, Tazewell, Warren, Washington, Wise, and Wythe.

Washington

Counties of Adams, Asotin, Benton, Chelan, Clallam, Clark, Columbia, Cowlitz, Douglas, Ferry, Franklin, Garfield, Grant, Grays Harbor, Island, Jefferson, King, Kitsap, Kittitas, Lewis, Lincoln, Okanogan, Pacific, Pend Oreille, Pierce, San Juan, Skagit, Skamania, Snohomish, Spokane, Stevens, Thurston, Wahkiakum, Walla Walla, Whatcom, Whitman, and Yakima.



West Virginia

County of Barbour, Berkeley, Boone, Braxton, Brooke, Cabell, Calhoun, Clay, Doddridge, Fayette, Gilmer, Grant, Greenbrier, Hampshire, Hardy, Harrison, Jackson, Jefferson, Kanawha, Lewis, Lincoln, Logan, McDowell, Marion, Marshall, Mason, Mercer, Mineral, Mingo, Monongalia, Monroe, Morgan, Nicholas, Ohio, Pendleton, Pleasants, Pocahontas, Preston, Putnam, Raleigh, Randolph, Ritchie, Roane, Summers, Taylor, Tucker, Tyler, Upshur, Wayne, Webster, Wetzel, Wirt, Wood, and Wyoming.

Wisconsin

Counties of Adams, Ashland, Barron, Bayfield, Brown, Buffalo, Burnett, Calumet, Chippewa, Clark, Columbia, Crawford, Dane, Dodge, Door, Douglas, Dunn, Eau Claire, Florence, Fond du Lac, Forest, Grant, Green, Green Lake, Iowa, Iron, Jackson, Jefferson, Juneau, Kewaunee, La Crosse, Lafayette, Langlade, Lincoln, Marathon, Marinette, Marquette, Monroe, Oneida, Outagamie, Pepin, Polk, Portage, Price, Richland, Rock, Rusk, Sauk, Sawyer, Taylor, Trempealeau, Vernon, Vilas, Walworth, Washburn, Waukesha, Waupaca, Waushara, Winnebago, and Wood.

Wyoming

Counties of Albany, Big Horn, Campbell, Carbon, Converse, Crook, Fremont, Goshen, Hot Springs, Johnson, Laramie, Lincoln, Natrona, Niobrara, Park, Platte, Sheridan, Sublette, Teton, Washakie, and Weston.

Guam

Island of Guam.

Republic of the Marshall Islands

Atolls of Kwajalein, Majuro, and Wotje.

Federated States of Micronesia

States of Pingelap, Ulithi, Woleai, and Yap.

Commonwealth of the Northern Mariana Islands

Islands of Rota and Saipan.

United States Virgin Islands

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

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