

Key City	County or Other Defined Location	Portion of Calendar Year
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Alabama

Gulf Shores	Baldwin	June 1 – July 31
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Arizona

Phoenix/Scottsdale	Maricopa	February 1 – March 31
Sedona	City limits of Sedona	October 1 – September 30

California

Mill Valley/ San Rafael/Novato	Marin	October 1 – October 31 and June 1 – September 30
Monterey	Monterey	June 1 – August 31
Napa	Napa	October 1 – September 30
Oakland	Alameda	October 1 – September 30
San Diego	San Diego	October 1 – September 30
San Francisco	San Francisco	October 1 – September 30
San Luis Obispo	San Luis Obispo	June 1 – August 31
San Mateo/ Foster City/Belmont	San Mateo	October 1 – September 30
Santa Barbara	Santa Barbara	October 1 – September 30
Santa Monica	City limits of Santa Monica	October 1 – September 30
Sunnyvale/ Palo Alto/San Jose	Santa Clara	October 1 – September 30
Yosemite National Park	Mariposa	October 1 – September 30

Colorado

Aspen	Pitkin	October 1 – March 31 and June 1 – September 30
Denver/Aurora	Denver, Adams, Arapahoe, and Jefferson	October 1 – October 31 and April 1 – September 30
Grand Lake	Grand	December 1 – March 31
Silverthorne/ Breckenridge	Summit	October 1 – March 31 and June 1 – September 30
Steamboat Springs	Routt	December 1 – March 31
Telluride	San Miguel	October 1 – September 30
Vail	Eagle	October 1 – September 30

Delaware

Lewes	Sussex	July 1 – August 31
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District of Columbia

Washington, D.C. (also the cities of Alexandria, Falls Church, and Fairfax, and the counties of Arlington and Fairfax, in Virginia; and the counties of Montgomery and Prince George's in Maryland) (See also Maryland and Virginia)	October 1 – June 30 and September 1 – September 30
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Florida

Boca Raton/ Delray Beach/Jupiter	Palm Beach and Hendry	December 1 – April 30
Bradenton	Manatee	February 1 – March 31
Cocoa Beach	Brevard	February 1 – March 31
Fort Lauderdale	Broward	January 1 – April 30
Fort Myers	Lee	December 1 – March 31
Fort Walton Beach/ DeFuniak Springs	Okaloosa and Walton	June 1 – July 31
Gulf Breeze	Santa Rosa	June 1 – July 31
Key West	Monroe	October 1 – September 30
Miami	Miami-Dade	December 1 – May 31
Naples	Collier	December 1 – April 30
Panama City	Bay	June 1 – July 31
Pensacola	Escambia	June 1 – July 31
Punta Gorda	Charlotte	February 1 – March 31
Sarasota	Sarasota	February 1 – April 30
Sebring	Highlands	February 1 – March 31
Stuart	Martin	February 1 – March 31
Tampa/ St. Petersburg	Pinellas and Hillsborough	January 1 – April 30
Vero Beach	Indian River	October 1 – September 30

Georgia

Atlanta	Fulton and Dekalb	January 1 – March 31
Jekyll Island/ Brunswick	Glynn	March 1 – July 31

Idaho

Sun Valley/Ketchum	Blaine and Elmore	December 1 – March 31 and June 1 – September 30
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Illinois

Chicago	Cook and Lake	October 1 – November 30 and April 1 – September 30
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Maine

Bar Harbor/Rockport	Hancock and Knox	October 1 – October 31 and July 1 – September 30
Kennebunk/Kittery/Sanford	York	July 1 – August 31
Portland	Cumberland and Sagadahoc	October 1 – October 31 and July 1 – September 30

Maryland

Ocean City	Worcester	July 1 – August 31
Washington, D.C. Metropolitan Area	Montgomery and Prince George's	October 1 – June 30 and September 1 – September 30

Massachusetts

Boston/Cambridge	Suffolk and City of Cambridge	October 1 – September 30
Falmouth	City limits of Falmouth	May 1 – August 31
Hyannis	Barnstable less the City of Falmouth	July 1 – August 31
Martha's Vineyard	Dukes	October 1 – September 30
Nantucket	Nantucket	October 1 – September 30

Michigan

Mackinac Island	Mackinac	July 1 – August 31
Petoskey	Emmet	July 1 – August 31
Traverse City	Grand Traverse	July 1 – August 31

Minnesota

Duluth	St. Louis	October 1 – October 31 and June 1 – September 30
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Montana

Big Sky/West Yellowstone/Gardiner	Gallatin and Park	June 1 – September 30
Kalispell/Whitefish	Flathead	July 1 – August 31
Missoula	Missoula	June 1 – September 30

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Toms River	Ocean	July 1 – August 31
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New Mexico

Carlsbad	Eddy	October 1 – September 30
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New York

Glens Falls	Warren	July 1 – August 31
Lake Placid	Essex	July 1 – August 31
New York City	Bronx, Kings, New York, Queens, and Richmond	October 1 – December 31 and March 1 – September 30
Saratoga Springs/Schenectady	Saratoga and Schenectady	July 1 – August 31

North Carolina

Kill Devil Hills	Dare	April 1 – September 30
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Oregon

Eugene/Florence	Lane	June 1 – July 31
Lincoln City	Lincoln	July 1 – August 31
Seaside	Clatsop	July 1 – August 31

Pennsylvania

Hershey	Hershey	June 1 – August 31
Philadelphia	Philadelphia	October 1 – November 30, March 1 – June 30, and September 1 – September 30

Rhode Island

Jamestown/Middletown/Newport	Newport	October 1 – October 31 and June 1 – September 30
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South Carolina

Charleston	Charleston, Berkeley, and Dorchester	October 1 – September 30
Hilton Head	Beaufort	March 1 – August 31
Myrtle Beach	Horry	June 1 – August 31

Tennessee

Nashville	Davidson	October 1 – September 30
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Utah

Moab	Grand	October 1 – October 31 and March 1 – September 30
Park City	Summit	October 1 – September 30

Virginia

Virginia Beach	City of Virginia Beach	June 1 – August 31
Wallops Island	Accomack	July 1 – August 31
Washington, D.C. Metropolitan Area	Cities of Alexandria, Falls Church, and Fairfax; Counties of Arlington and Fairfax	October 1 – June 30 and September 1 – September 30

Vermont

Manchester	Bennington	October 1 – October 31 and August 1 – September 30
Montpelier	Washington	October 1 – October 31 and August 1 – September 30

Washington

Port Angeles/Port Townsend	Clallam and Jefferson	July 1 – August 31
Seattle	King	October 1 – October 31 and May 1 – September 30

Wyoming

Cody	Park	June 1 – September 30
Jackson/Pinedale	Teton and Sublette	October 1 – September 30

3. Changes in high-cost localities. The list of high-cost localities in this notice differs from the list of high-cost localities in section 5 of Notice 2022-44.

a. The following localities have been added to the list of high-cost localities:

Yosemite National Park, California; Tampa/St. Petersburg, Florida; Atlanta, Georgia; Missoula, Montana; Saratoga Springs/Schenectady, New York; Eugene/Florence, Oregon; Montpelier, Vermont.