

Association Tax Status and First Month of Fiscal Year
2015 Updates

States	a. 50x (c) (3)	b. 50x (c) (4)	c. 50x (c) (6)	FY begins (month)
Alabama			x	July
Arizona	x			January
California			x	January
Colorado			x	January
Florida			x	January
Georgia			x	January
Hawaii			x	July
Illinois			x	January
Indiana			x	December
Kansas			x	January
Kentucky			x	July
Louisiana			x	January
Maine			x	October
Maryland			x	July
Massachusetts			x	October
Michigan			x	July
Minnesota			x	January
Mississippi			x	
Missouri			x	January
Nebraska			x	January
Nevada			x	January
New Hampshire			x	January
New Jersey			x	January
New Mexico			x	January
New York			x	January
North Dakota			x	October
Ohio			x	January
Oklahoma			x	January
Oregon			x	January
Pennsylvania			x	January
Rhode Island			x	October
South Carolina	x		x	January
South Dakota			x	January
Tennessee			x	January
Texas			x	September
Utah			x	January
Vermont			x	October
Washington			x	January
West Virginia			x	January
Wisconsin			x	January
Wyoming		x	x	January