EOU High-Cost Localities Table 2025

State	Key City	County and Other Defined Location	Effective Jan 1, 2025 - Dec 31, 2025
AL	Gulf Shores	Baldwin	June 1 - July 31
AZ	Phoenix/Scottsdale	Maricopa	Feb 1 - March 31
	Sedona	City limits of Sedona	March 1-December 31
CA	Los Angeles	Los Angeles, Orange, and Ventura, and Edwards AFB, less the city of Santa Monica	All Year
	Mammoth Lakes	Mono	December 1-March 31
	Monterey	Monterey	All Year
	Napa	Napa	Feb 1-Nov 30
	Palm Springs	Riverside	October 1-April 30
	San Diego	San Diego	All Year
	San Francisco	San Francisco	All Year
	San Luis Obispo	San Luis Obispo	June 1 - July 31
	Santa Barbara	Santa Barbara	All Year
	Santa Monica	City limits of Santa Monica	All Year
	Sunnyvale/Palo Alto/San Jose	Santa Clara	All Year
	Yosemite National Park	Mariposa	Jan 1- April 30
CO	Aspen	Pitkin	All Year
	Denver/Aurora	Denver, Adams, Arapahoe, Jefferson	April 1 - Oct 31
	Silverthorne/Breckenridge	Summit	December 1-March 31
	Steamboat Springs	Routt	December 1-March 31
	Telluride	San Miguel	All year
	Vail	Eagle	All Year
DE	Lewes	Sussex	June-Aug 31
DC	Washington, DC	Washington, DC (also the cities of Alexandria, Fairfax and Falls Church, and the counties of Arlington and Fairfax in Virginia, and the counties of Montgomery and Prince George's in Maryland)	All Year
FL	Boca Raton/Delray Beach/Jupiter	Palm Beach, Hendry	Jan 1 - April 30
	Bradenton	Manatee	Feb 1 - March 31
	Cocoa Beach	Brevard	Feb 1 - March 31
	Fort Lauderdale	Broward	Jan 1 - April 30
	Fort Meyers	Lee	Jan 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	All Year
	Miami	Miami-Dade	December 1-March 31
	Naples	Collier	December 1-April 30
	Panama City	Bay	June 1 - July 31
	Sarasota	Sarasota	Feb 1 - April 30
	Sebring	Highlands	Feb 1 - March 31
	Stuart	Martin	Feb 1 - March 31
	Tampa/St. Petersburg	Pinellas and Hillsborough	Feb 1 - April 30
	Vero Beach	Indian River	December 1- April 30
GA	Atlanta	Fulton and Dekalb	Jan 1 - March 31
	Jekyll Island/Brunswich	Glynn	March 1 - July 31
ID	Boise	Ada	June 1-Oct 31
	Coeur d'Alene	Kootenai	June 1 -August 31
	Sun Valley/Ketchum	Blaine and Elmore	Jan 1- March 31 & June 1-Sept 30
IL	Chicago	Cook, Lake	April 1 - Nov 30
ME	Bar Harbor/Rockport	Hancock and Knox	May 1 - Oct 31
	Kennebunk/Kittery/Sanford	York	July 1 - Aug 31
	Portland	Cumberland and Sagadahoc	June 1 - Oct 31
MD	Ocean City	Worcester	June 1 - Aug 31
	Washington, DC Metro Area	Montgomery, Prince George's	All Year
MA	Boston/Cambridge	Suffolk, City of Cambridge	All Year
	Falmouth	City limits of Falmouth	July 1 - Aug 31
	Hyannis	Barnstable less the city of Falmouth	July 1 - Aug 31
	Martha's Vineyard	Dukes	All Year
	Nantucket	Nantucket	June 1-Sept 30
	Mackinac Island	Mackinac	July 1 - Aug 31

MI	Petoskey	Emmet	June 1 - Aug 31
	Traverse City	Grand Traverse	July 1 - Aug 31
MN	Duluth	St. Louis	June 1- Oct 31
MT	Big Sky/West Yellowstone/Gardiner	Gallatin and Park	June 1 - Sept 30
	Kalispell/Whitefish	Flathead	July 1 - Sept 30
NJ	Toms River	Ocean	July - Aug 31
NY	Glens Falls	Warren	July 1 - Aug 31
	Lake Placid	Essex	July 1 - Aug 31
	New York City	Bronx, Kings, New York, Queens, Richmond	March 1 - Dec 31
	Saratoga Springs/Schenectady	Saratoga and Schenectady	July - Aug 31
NC	Kill Devil Hills	Dare	June 1- August 31
OR	Bend	Deschutes	June 1-August 31
	Eugene/Florence	Lane	June 1 - July 31
	Seaside	Clatsop	July 1 - Aug 31
PA	Hershey	Hershey	June 1 - Aug 31
	Philadelphia	Philadelphia	April 1 - Nov 30
RI	Jamestown/Middletown/Newport	Newport	June 1 - Oct 31
SC	Charleston	Charleston, Berkeley , Dorchester	All Year
	Hilton Head	Beaufort	March 1 - Aug 31
TN	Nashville	Davidson	All Year
UT	Moab	Grand	March 1 - June 30 & Sept 1-Oct 31
	Park City	Summit	All Year
VA	Virginia Beach	City of Virginia Beach	June 1 - Aug 31
	Wallops Island	Accomack	July 1 - Aug 31
	Washington, DC Metro Area	Cities of Alexandria, Fairfax, and Falls Church; counties of Arlington and Fairfax	All Year
VT	Burlington	Chittenden	May 1 - Oct 31
	Manchester	Bennington	Aug 1 - Oct 31
	Montpelier	Washington	Aug 1 - Oct 31
WA	Port Angeles/Port Townsend	Clallam and Jefferson	July 1 - Aug 31
	Seattle	King	All Year
WY	Jackson/Pinedale	Teton, Sublette	All Year