As of August 31, 2022

29 states (& 1 locality) that enacted a PTE tax since TCJA SALT deduction limitation, effective for 2021 (or earlier) unless noted:

1 AL, AR, AZ, CA, CO, CT, GA, ID, IL, KS, LA, MA, MI, MD, MN, MO, MS, NC, NJ, NM, NY, OH, OK, OR, RI, SC, UT, VA, WI, and NYC

1 Effective in 2022 or later – on map (2022) or (2023)
2 Retroactive to 2018
3 Mandatory

3 states with proposed PTE tax bills:
IA - HF 2087, session over, not enacted
PA – HB 1709, in committee
VT - H 0527, session over, not enacted

9 states with no owner-level personal income tax on PTE income:
AK, FL, NH, NV, SD, TN, TX, WA, WY

10 states with an owner-level personal income tax on PTE income that have not yet proposed or enacted PTE taxes:
DE, HI, IN, KY, ME, MT, NE, ND, VT, WV