States with Enacted or Proposed Pass-Through Entity (PTE) Level Tax

As of June 13, 2023

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

- AL, AR\(^1\), AZ\(^1\), CA, CO\(^3\), CT\(^4\), HI\(^2\), GA\(^1\), ID, IL, IN\(^3\), KS\(^3\), KY\(^1\) (& KY), LA, MA, MI, MD, MN, MO\(^1\), MS\(^1\), MT\(^1\), NC\(^1\), NE\(^3\), NJ, NM\(^1\), NY, OH\(^1\), OK, OR\(^1\), RI, SC, UT\(^1\), VA, WI, WV\(^1\), and NYC\(^1\)

\(^1\) Effective in 2022
\(^2\) Effective in 2023 or later
\(^3\) Retroactive to 2018
\(^4\) Mandatory 2018-2023, elective starting 2024

3 states with proposed PTE tax bills:
- ME - LD 1891 introduced
- PA – SB 659 referred to Finance
- VT – SB45 passed Senate, in House

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

3 states with an owner-level personal income tax on PTE income that have not yet proposed or enacted PTE taxes:
- DC, DE, and ND