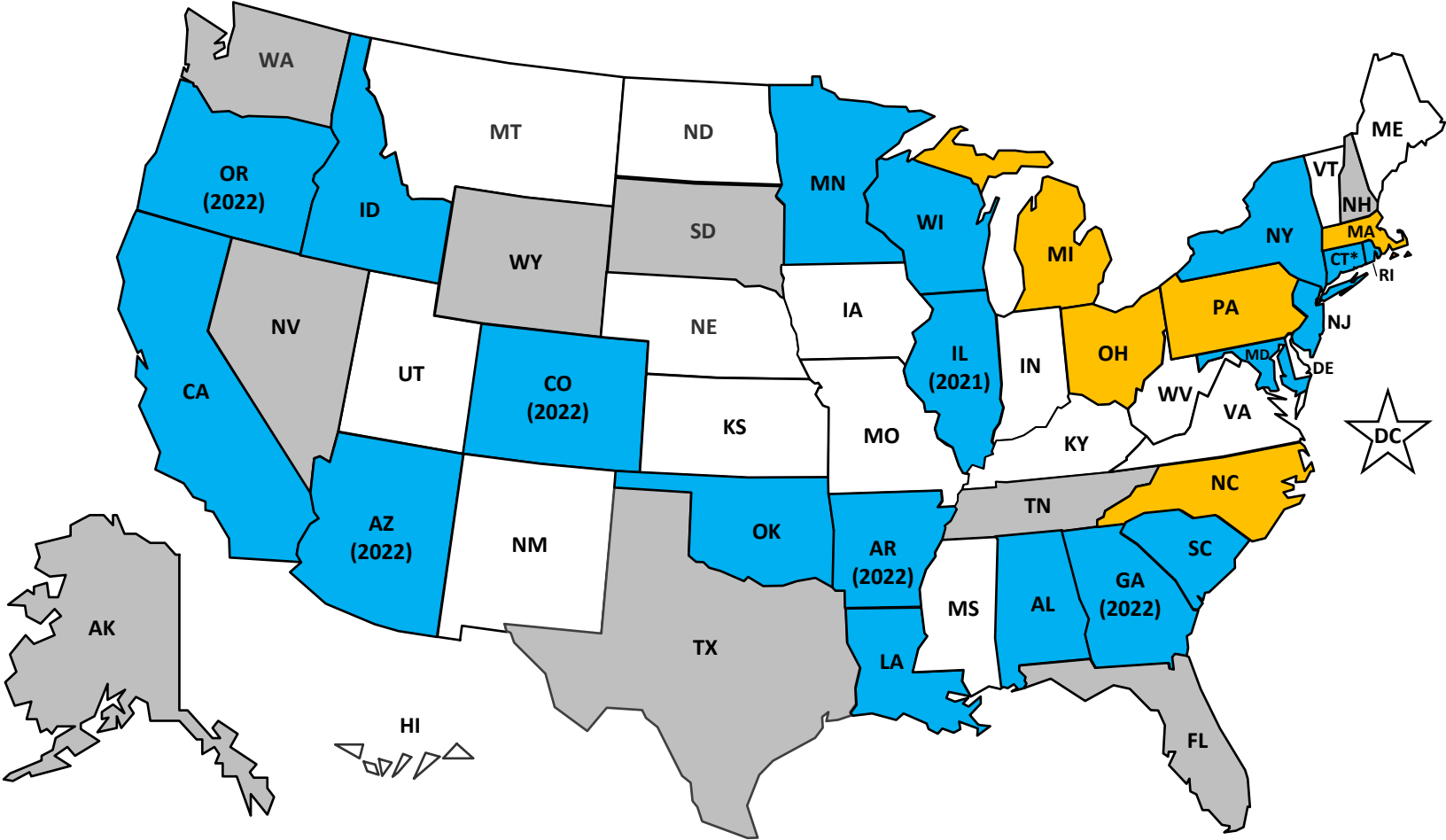


# States with Adopted or Proposed Pass-Through Entity (PTE) Level Tax

As of October 8, 2021



● States that enacted a PTE tax since TCJA SALT deduction limitation, effective for 2021 (or earlier) unless noted:

[AL](#), [AR<sup>1</sup>](#), [AZ<sup>1</sup>](#), [CO<sup>1</sup>](#), [CT<sup>2</sup>](#), [GA<sup>1</sup>](#), [ID](#), [IL](#), [LA](#), [MD](#), [MN](#), [NJ](#), [NY](#), [OK](#), [OR<sup>1</sup>](#), [RI](#), [SC](#), [WI](#)

<sup>1</sup> Effective in 2022 or later

<sup>2</sup> Mandatory

● States with proposed PTE tax bills:

- MA – [H. 4009](#), vetoed by governor
- MI – [HB 5376](#), first reading
- NC – [S. 105](#), in reconciliation
- OH – [SB 246](#), in committee
- PA – [HB 1709](#), in committee

● No owner-level personal income tax on PTE income