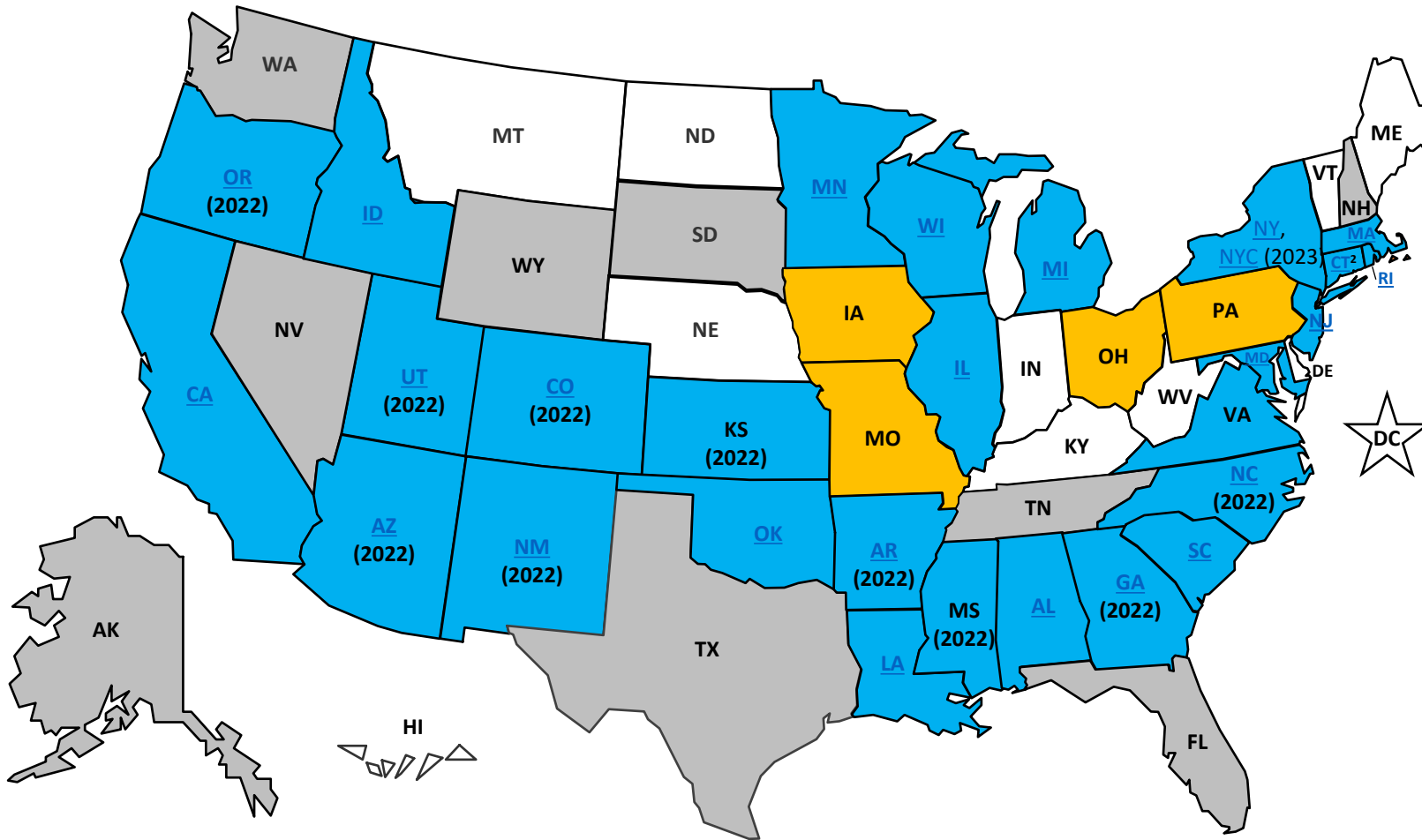


# States with Enacted or Proposed Pass-Through Entity (PTE) Level Tax

As of April 18, 2022



- 27 states (& 1 locality) 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>](#), [CA](#), [CO<sup>1</sup>](#), [CT<sup>2</sup>](#), [GA<sup>1</sup>](#), [ID](#), [IL](#), [KS<sup>1</sup>](#), [LA](#), [MA](#), [MI](#), [MD](#), [MN](#), [MS<sup>1</sup>](#), [NC<sup>1</sup>](#), [NJ](#), [NM<sup>1</sup>](#), [NY](#), [OK](#), [OR<sup>1</sup>](#), [RI](#), [SC](#), [UT<sup>1</sup>](#), [VA](#), [WI](#), and [NYC<sup>1</sup>](#)
  - <sup>1</sup> Effective in 2022 or later – on map (2022) or (2023)
  - <sup>2</sup> Mandatory
- 4 states with proposed PTE tax bills:
  - IA - [HF 2087](#), in committee
  - MO [SB 807](#), passed Senate
  - OH – [SB 246](#), in committee
  - PA – [HB 1709](#), in committee
- 9 states with no owner-level personal income tax on PTE income:
  - AK, FL, NH, NV, SD, TN, TX, WA, WY
- 11 states with an owner-level personal income tax on PTE income that have not yet proposed or enacted PTE taxes:
  - DE, HI, IN, KS, KY, ME, MT, NE, ND, VT, WV