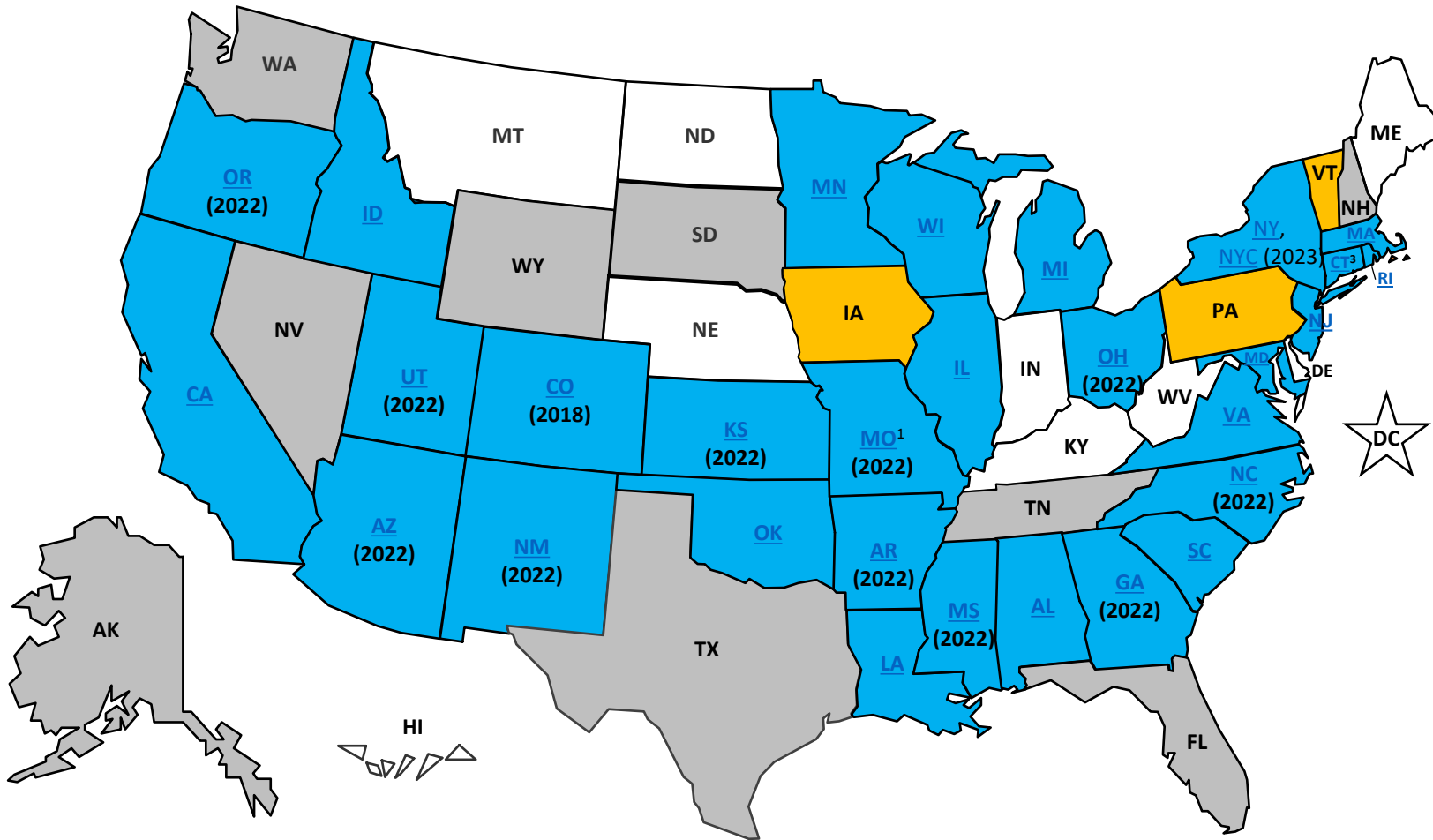


States with Enacted or Proposed Pass-Through Entity (PTE) Level Tax

As of July 19, 2022



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

[AL](#), [AR¹](#), [AZ¹](#), [CA](#), [CO²](#), [CT³](#), [GA¹](#), [ID](#), [IL](#), [KS¹](#), [LA](#), [MA](#), [MI](#), [MD](#), [MN](#), [MO¹](#), [MS¹](#), [NC¹](#), [NJ](#), [NM¹](#), [NY](#), [OH¹](#), [OK](#), [OR¹](#), [RI](#), [SC](#), [UT¹](#), [VA](#), [WI](#), and [NYC¹](#)

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