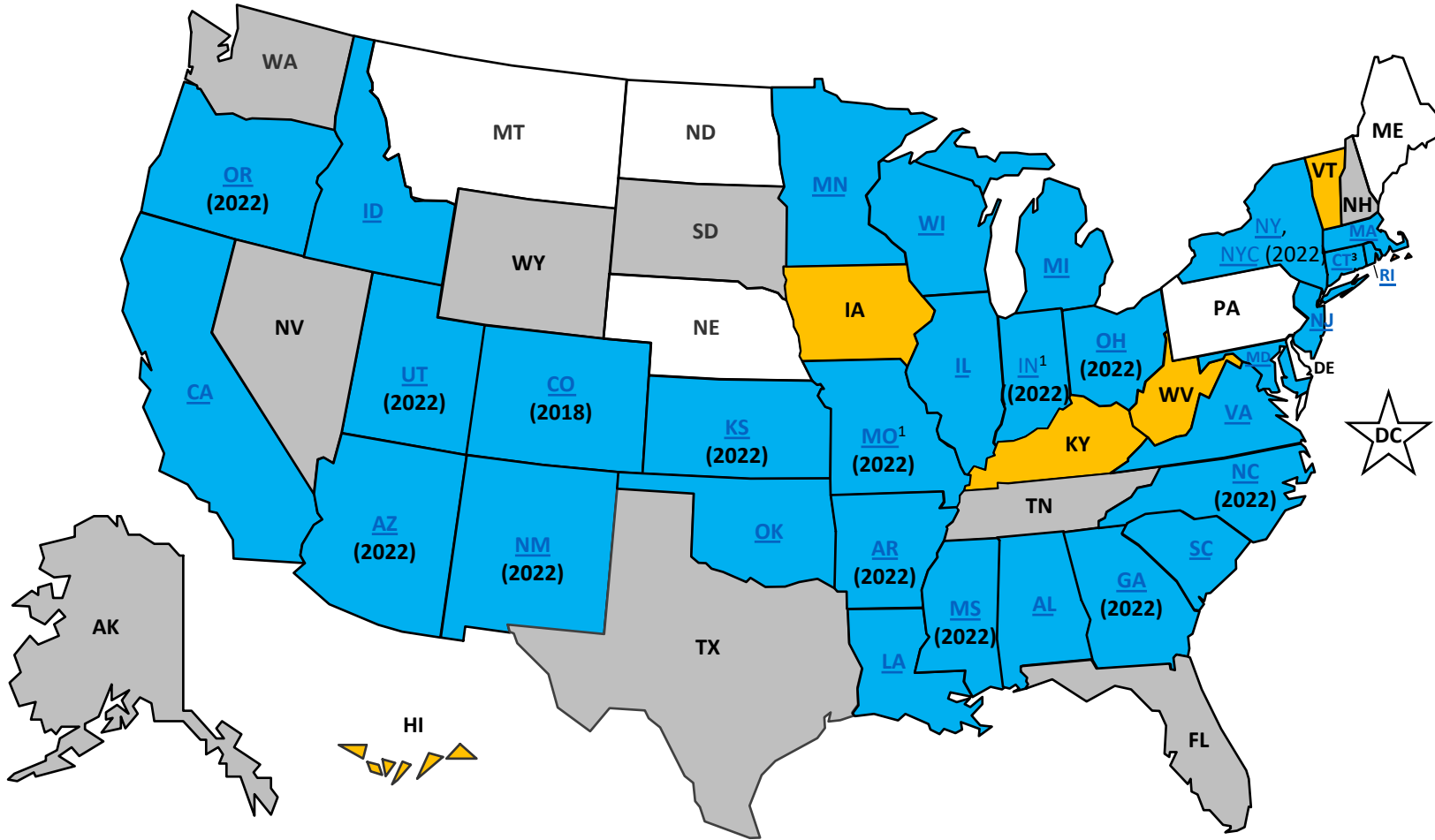


States with Enacted or Proposed Pass-Through Entity (PTE) Level Tax

As of March 1, 2023



● 30 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](#), [IN¹](#), [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

● 5 states with proposed PTE tax bills:
 HI – [HB1362](#), [SB 1437](#), in committee
 IA - [HF 352](#), ([HSB 69](#)) in committee
 KY - [HB 37](#), in committee

VT – ([HB 153 other bill](#)) [HB61/SB45](#) passed Senate, in House

WV - [HB 2608/SB 151](#), ([HB 2934/SB 496](#), [HB 3245/SB 442](#)) passed Senate

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

○ 7 states with an owner-level personal income tax on PTE income that have not yet proposed or enacted PTE taxes:
 DC, DE, ME, MT, NE, ND, and PA