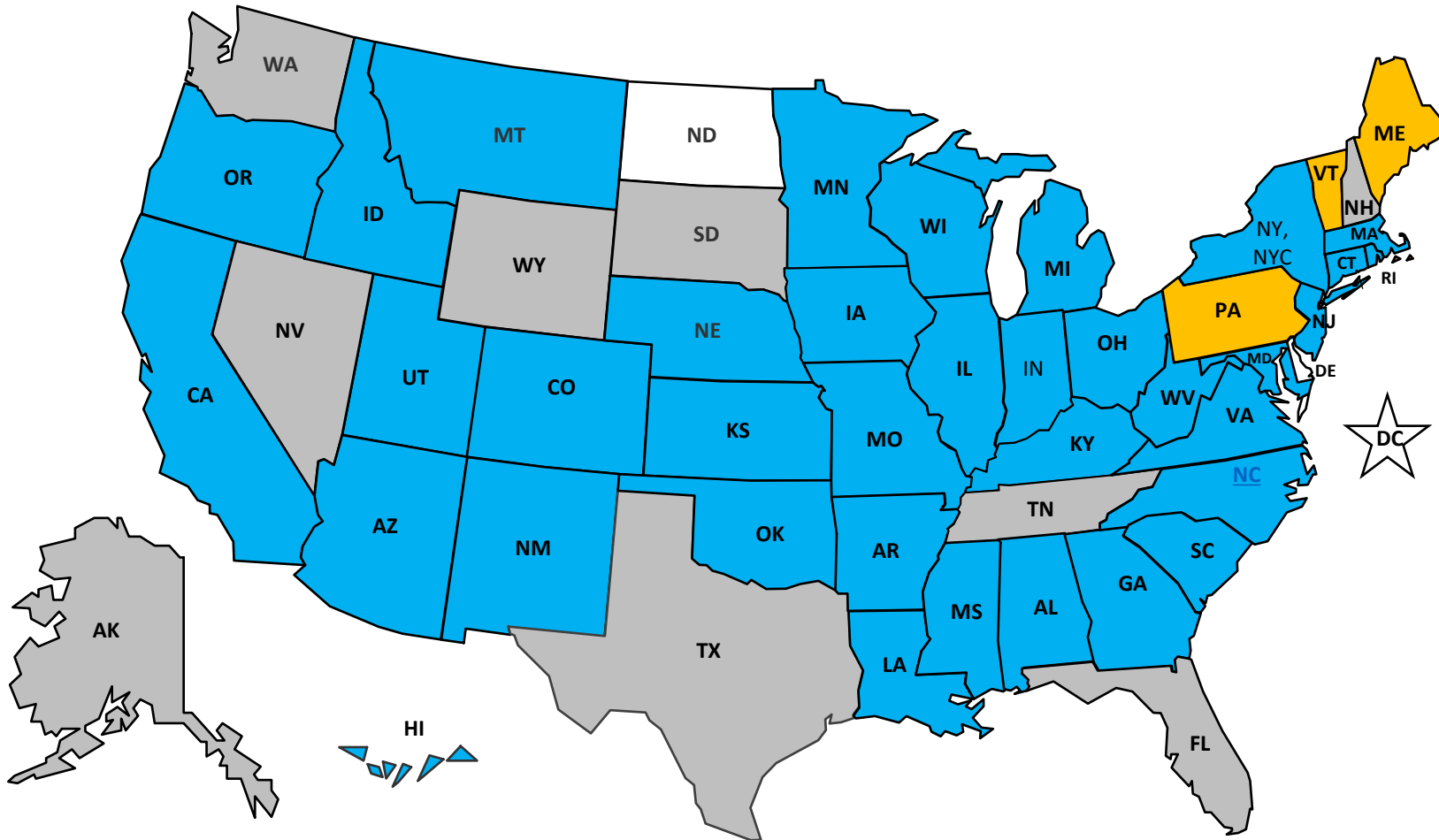


States with Enacted or Proposed Pass-Through Entity (PTE) Level Tax

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](#), [AR¹](#), [AZ¹](#), [CA](#), [CO³](#), [CT⁴](#), [HI²](#), [GA¹](#), [IA¹](#), [ID](#), [IL](#), [IN¹](#), [KS¹](#), [KY¹](#) (& [KY](#)), [LA](#), [MA](#), [MI](#), [MD](#), [MN](#), [MO¹](#), [MS¹](#), [MT²](#), [NC¹](#), [NE³](#), [NJ](#), [NM¹](#), [NY](#), [OH¹](#), [OK](#), [OR¹](#), [RI](#), [SC](#), [UT¹](#), [VA](#), [WI](#), [WV¹](#), and [NYC¹](#)
 - 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