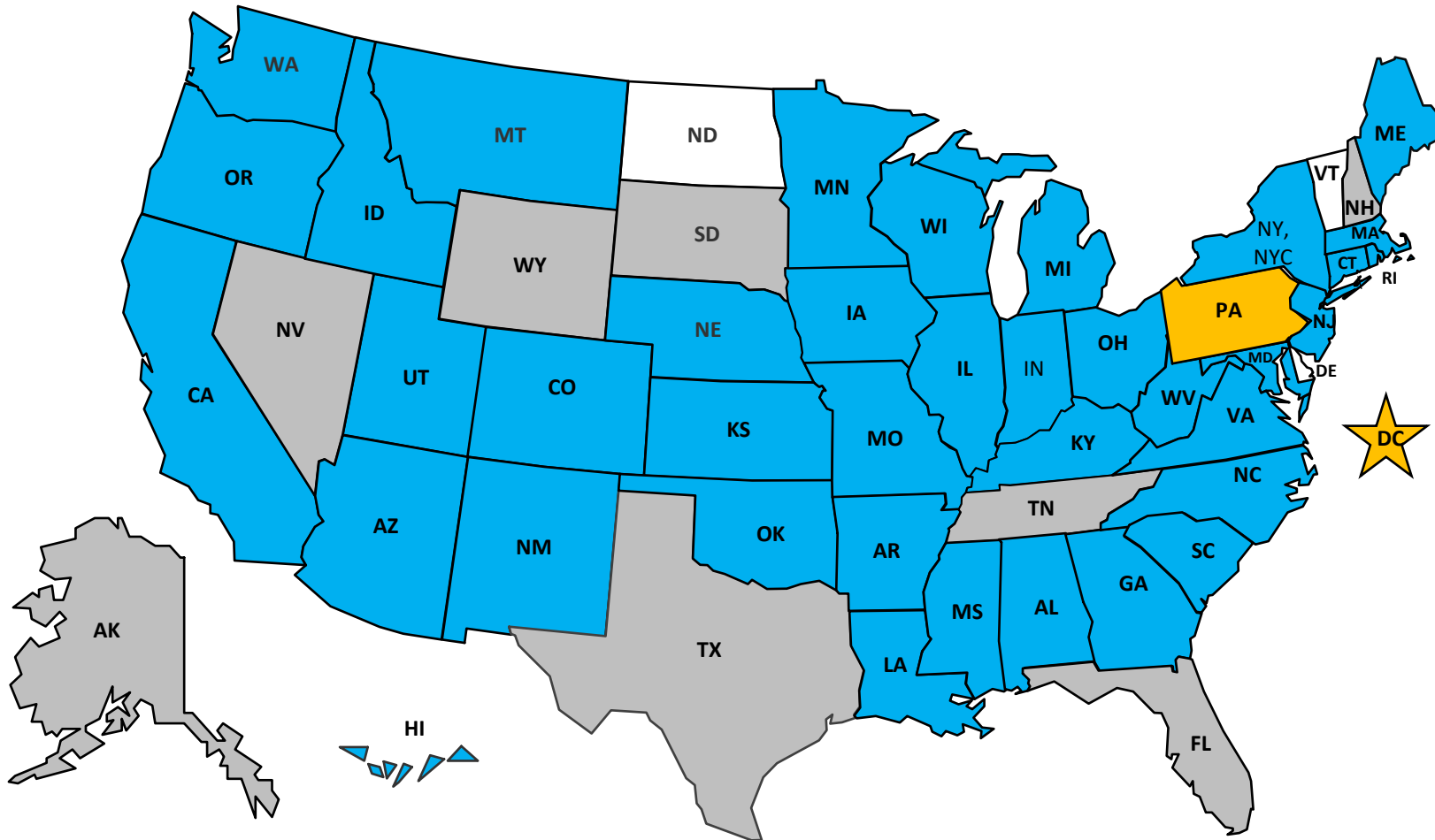


States with Enacted or Proposed Pass-Through Entity (PTE) Level Tax

As of June 1, 2026



- 38 states (& 1 locality) that enacted a PTE tax since TCJA SALT deduction limitation, effective for 2024 (or earlier) unless noted:
[AL](#), [AR](#), [AZ](#), [CA](#)³, [CO](#)², [CT](#)¹, [HI](#), [GA](#), [IA](#)², [ID](#), [IL](#)⁴, [IN](#), [KS](#), [KY](#), [LA](#), [MA](#)², [ME](#)⁴, [MI](#)², [MD](#), [MN](#)⁶, [MO](#), [MS](#), [MT](#), [NC](#), [NE](#), [NJ](#), [NM](#), [NY](#), [OH](#), [OK](#), [OR](#)⁶, [RI](#), [SC](#), [UT](#)⁴, [VA](#)⁴, [WA](#)⁵, [WI](#), [WV](#), and [NYC](#)
- 1 state and 1 locality with active proposed PTE tax bills for 2026 (PA - [SB 396](#), [HB 1610](#), and DC - [B26-0324](#))
- 8 states with no owner-level personal income tax on PTE income:
AK, FL, NH, NV, SD, TN, TX, and WY
- 3 states with an owner-level personal income tax on PTE income that have not yet enacted and/or do not have an active proposed bill on PTE taxes:
DE, ND, and VT

¹ Mandatory 2018-2023, elective starting 2024

² State PTET expires when the federal cap expires or is otherwise not in effect (CO, IA, MA, MI)

³ State PTET expires Dec. 31, 2030 (CA)

⁴ State PTET permanently extended (IL, ME, UT and VA)

⁵ State with no owner-level personal income tax but with enacted PTET legislation effective in 2028 (WA)

⁶ State PTET expires Dec. 31, 2027 (MN and OR)