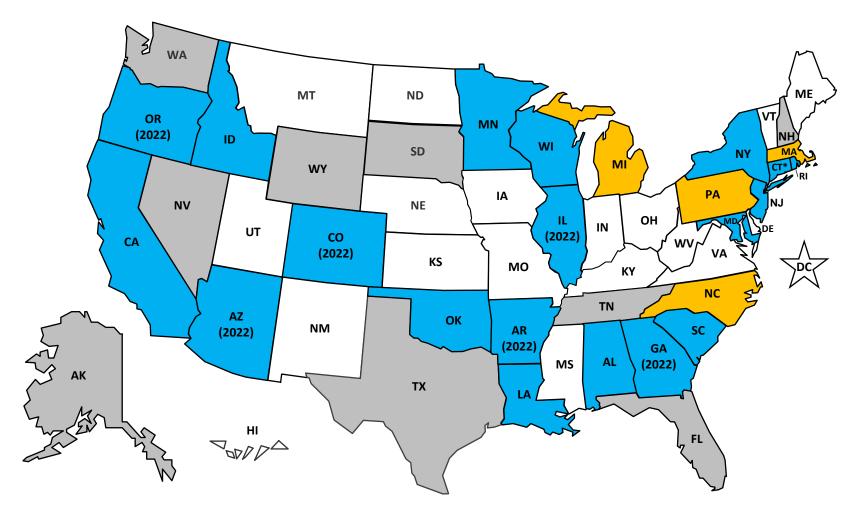
States with Adopted or Proposed Pass-Through Entity (PTE) Level Tax

As of August 31, 2021



States that enacted a PTE tax since TCJA SALT deduction limitation, effective for 2021 (or earlier) unless noted:

AL, AR¹, AZ¹, CO¹, CT², GA¹, ID, IL¹, LA, MD, MI, MN, NJ, NY, OK, OR¹, RI, SC, WI

¹Effective in 2022 or later ² Mandatory

States with proposed PTE tax bills: MA - H. 4009, vetoed by governor MI - HB 4288, vetoed by governor NC - S. 105, in reconciliation PA - HB 1709, in committee

No owner-level personal income tax on PTE income

