

# Tax Foundation Guide to OBBBA State Tax Conformity

Details: <http://taxfoundation.org/state-impact>  
See reverse for additional info

State	Conformity		Personal Deductions						Business Expensing Provisions				Other Provisions	
	PIT	CIT	Tips	OT	Auto	Senior	Prop.	Char.	§ 168(k)	§ 168(n)	§ 174	§ 179	Int'l	Other
Alabama	Roll	Roll					✓		✓	✓	100%	✓		
Alaska	n.a.	Roll							✓	✓	✓	✓	NCTI	
Arizona	St-C	St-C					✓			✓	✓	✓		
Arkansas	Sel	Sel									✓			
California	St-L	St-L									✓			
Colorado	Roll	Roll	✓		✓	✓	✓	✓	✓	✓	✓	✓	NCTI	AMT
Connecticut	Roll	Roll								✓	✓		NCTI	AMT+Est
Delaware	Roll	Roll					✓		✓	✓	✓	✓	NCTI	
Dist. of Columbia	Roll	Roll								✓	✓		NCTI	
Florida	n.a.	St-L							✓	✓	✓	✓		
Georgia	St-C	St-C					✓				100%	✓		
Hawaii	St-C	St-C								✓	✓			
Idaho	St-C	St-C	✓	✓	✓	✓	✓	✓		✓	✓	✓	GILTI	
Illinois	Roll	Roll								✓	✓	✓		
Indiana	St-L	St-L								✓	100%			
Iowa	Roll	Roll	✓	✓	✓		✓	✓	✓	✓	✓	✓		
Kansas	Roll	Roll							✓	✓	✓	✓		
Kentucky	St-C	St-C									✓			
Louisiana	Roll	Roll							100%	✓	100%	✓		
Maine	St-L	St-L								✓	✓	✓	GILTI	
Maryland	Roll	Roll					✓			✓	✓		NCTI	
Massachusetts	St-L	Roll								✓	✓	✓	NCTI	
Michigan	Roll	Roll								✓	✓	✓		
Minnesota	St-L	St-L								✓	✓	✓	GILTI	
Mississippi	Sel	Roll					✓		100%	✓	100%	✓		
Missouri	Roll	Roll					✓		✓	✓	✓	✓		
Montana	Roll	Roll	✓	✓	✓		✓	✓	✓	✓	✓	✓	NCTI	
Nebraska	Roll	Roll					✓		✓	✓	100%	✓	NCTI	
Nevada	n.a.	n.a.								No Income Tax				
New Hampshire	n.a.	St-L								✓	✓		GILTI	
New Jersey	Sel	Roll								✓	100%		NCTI	
New Mexico	Roll	Roll					✓		✓	✓	✓	✓		
New York	Roll	Roll								✓	✓	✓	NCTI	
North Carolina	St-L	St-L								✓	✓			
North Dakota	Roll	Roll	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	NCTI	
Ohio	St-C	St-C								No CIT		✓		
Oklahoma	Roll	Roll					✓		100%	✓	✓	✓		
Oregon	Roll	Roll	✓	✓	✓		✓	✓	✓	✓	✓	✓	NCTI	
Pennsylvania	Sel	Roll								✓	✓			
Rhode Island	Roll	Roll								✓	✓	✓	NCTI	
South Carolina	St-C	St-C	✓	✓	✓	✓	✓	✓		✓	✓	✓		
South Dakota	n.a.	n.a.								No Income Tax				
Tennessee	n.a.	Roll							✓	✓	100%	✓	NCTI	
Texas	n.a.	n.a.								No Income Tax				
Utah	Roll	Roll					✓		✓	✓	✓	✓	NCTI	
Vermont	St-C	St-C								✓	✓	✓		
Virginia	St-C	St-C								✓	✓	✓		
Washington	n.a.	n.a.								No Income Tax				
West Virginia	St-C	St-C							✓	✓	✓	✓	GILTI	
Wisconsin	St-L	St-L								✓	100%	✓		
Wyoming	n.a.	n.a.								No Income Tax				

Notes: Roll = Rolling; St-C = Static – Current; St-L: Static – Lagged; Sel = Selective; Senior: enhanced senior deduction; Prop. = property tax deduction; Char. = non-itemizer charitable deduction. 100% indicates pre-existing full deductions. For details, see <http://taxfoundation.org/state-impact>