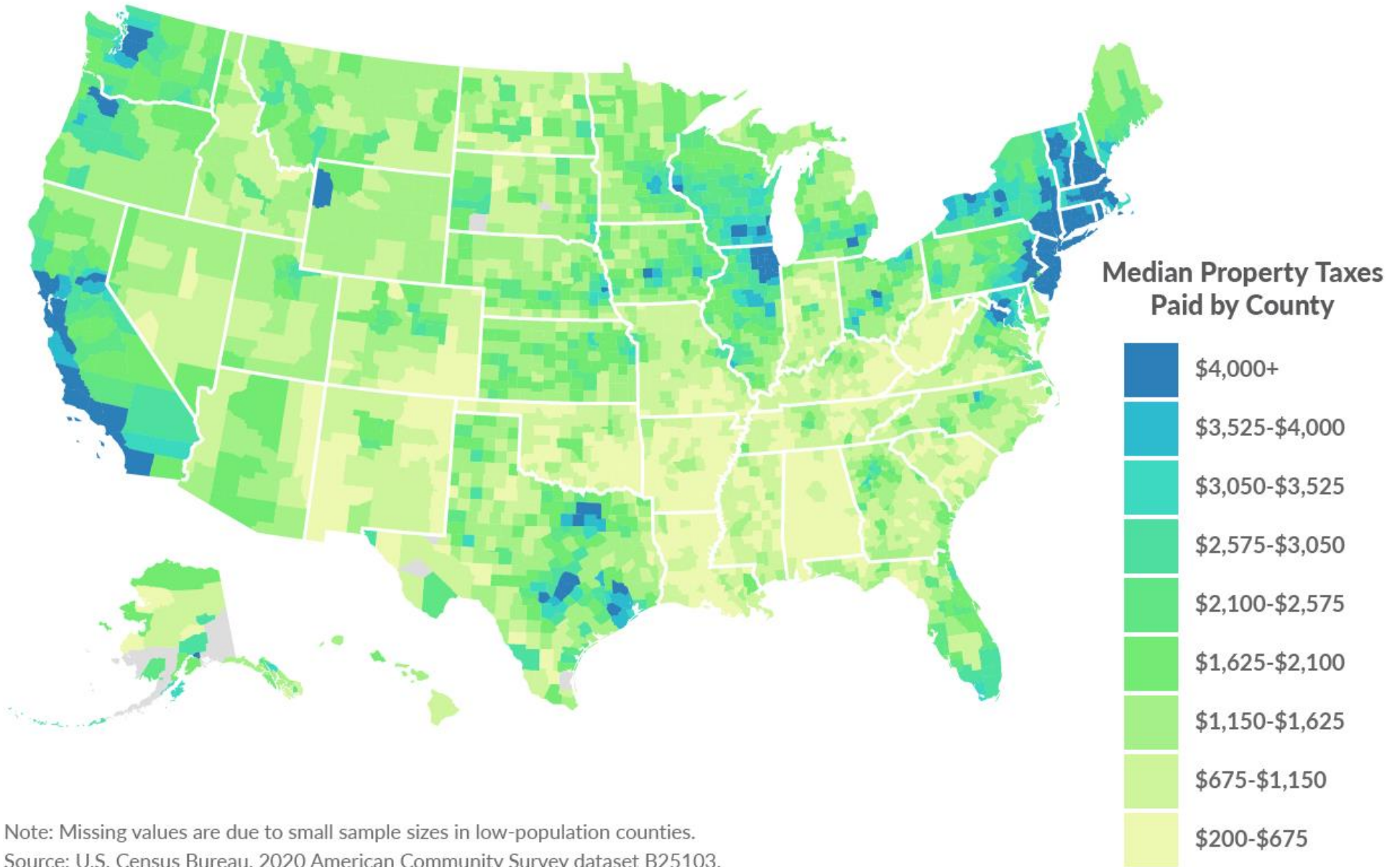


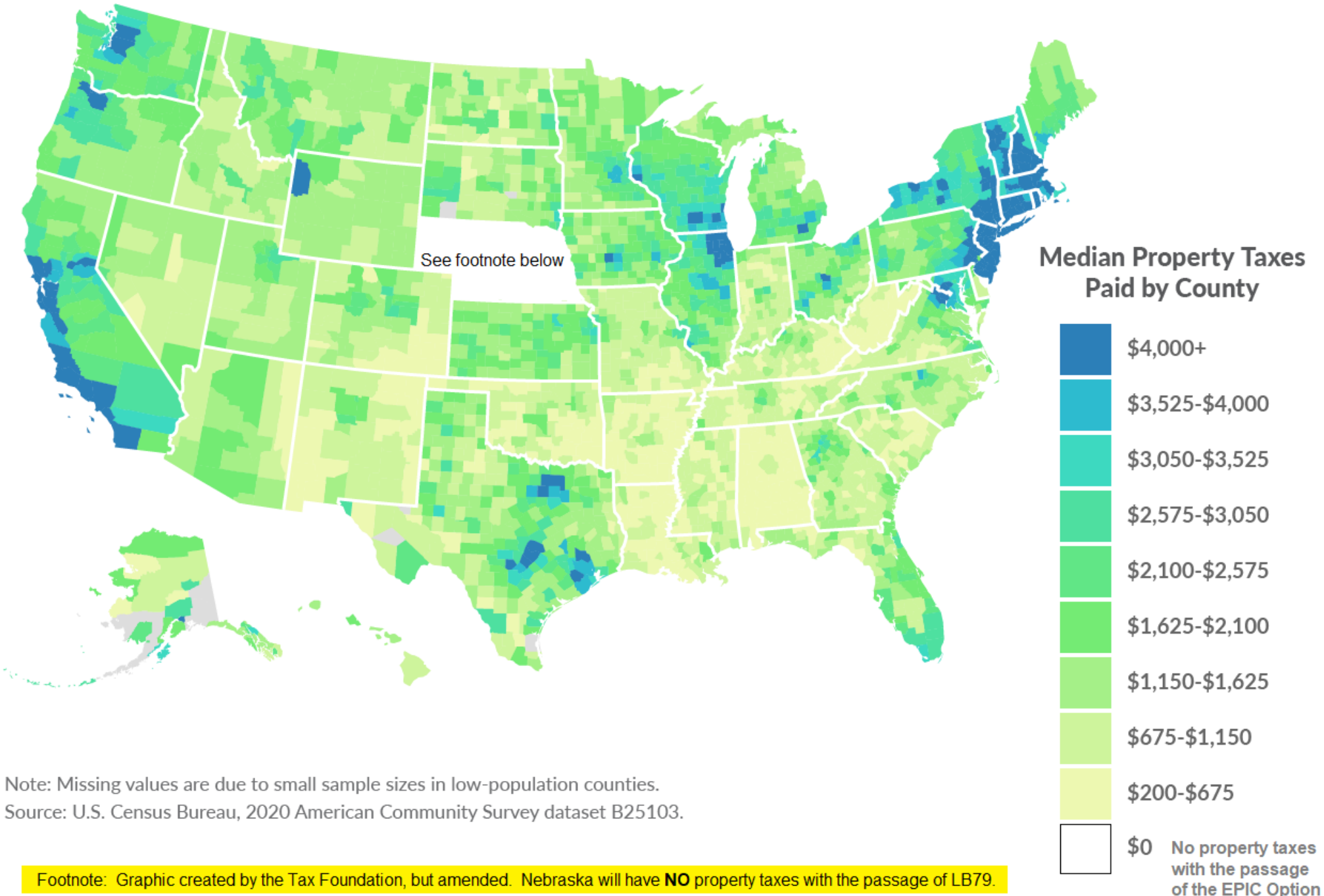
# Where Do People Pay the Most in Property Taxes?

Median Property Taxes Paid by County, 2020 (5-year Estimate)

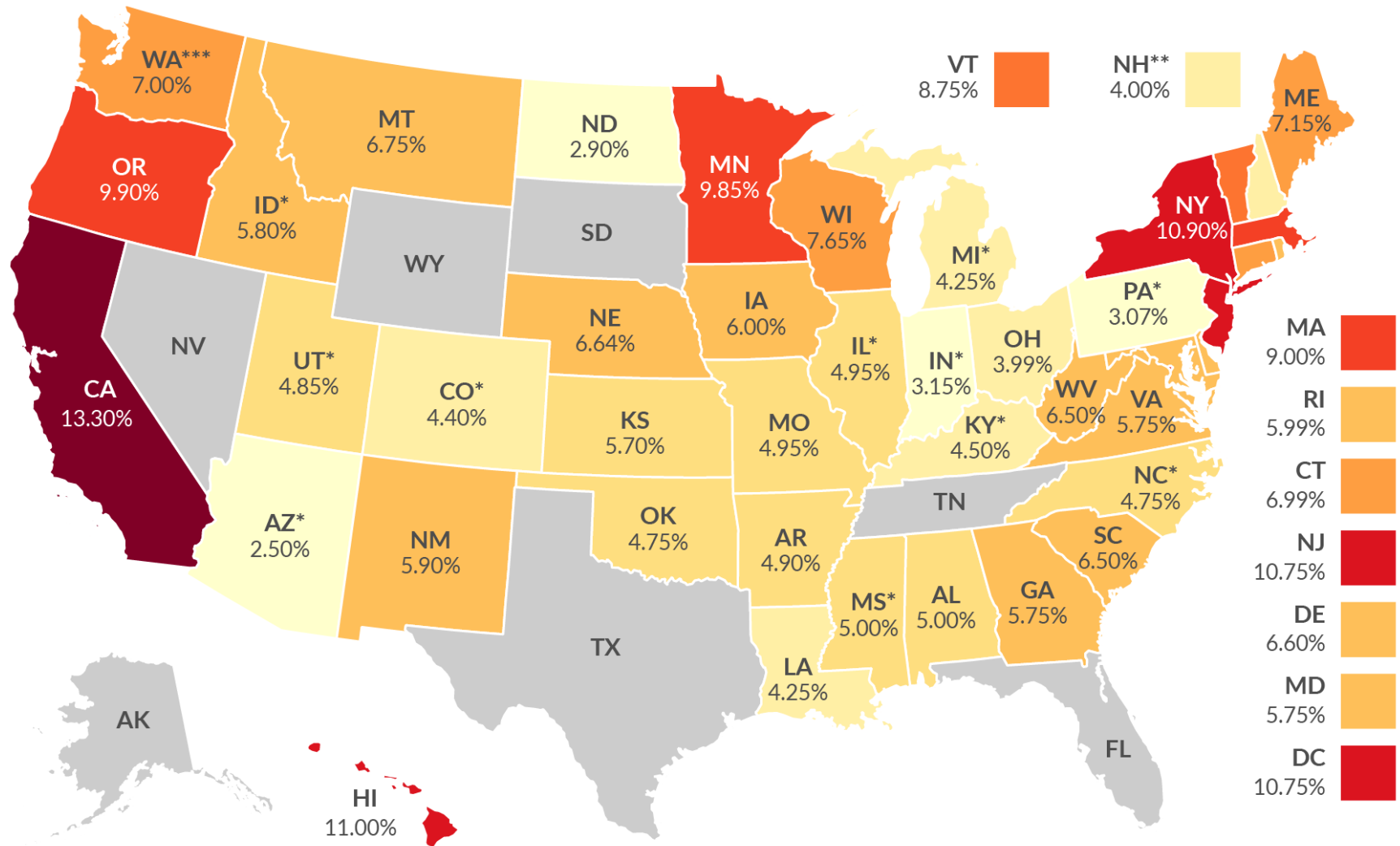


# Where Do People Pay the Most in Property Taxes?

Median Property Taxes Paid by County, 2020 (5-year Estimate)



# Top Marginal State Individual Income Tax Rates (as of January 3, 2023)



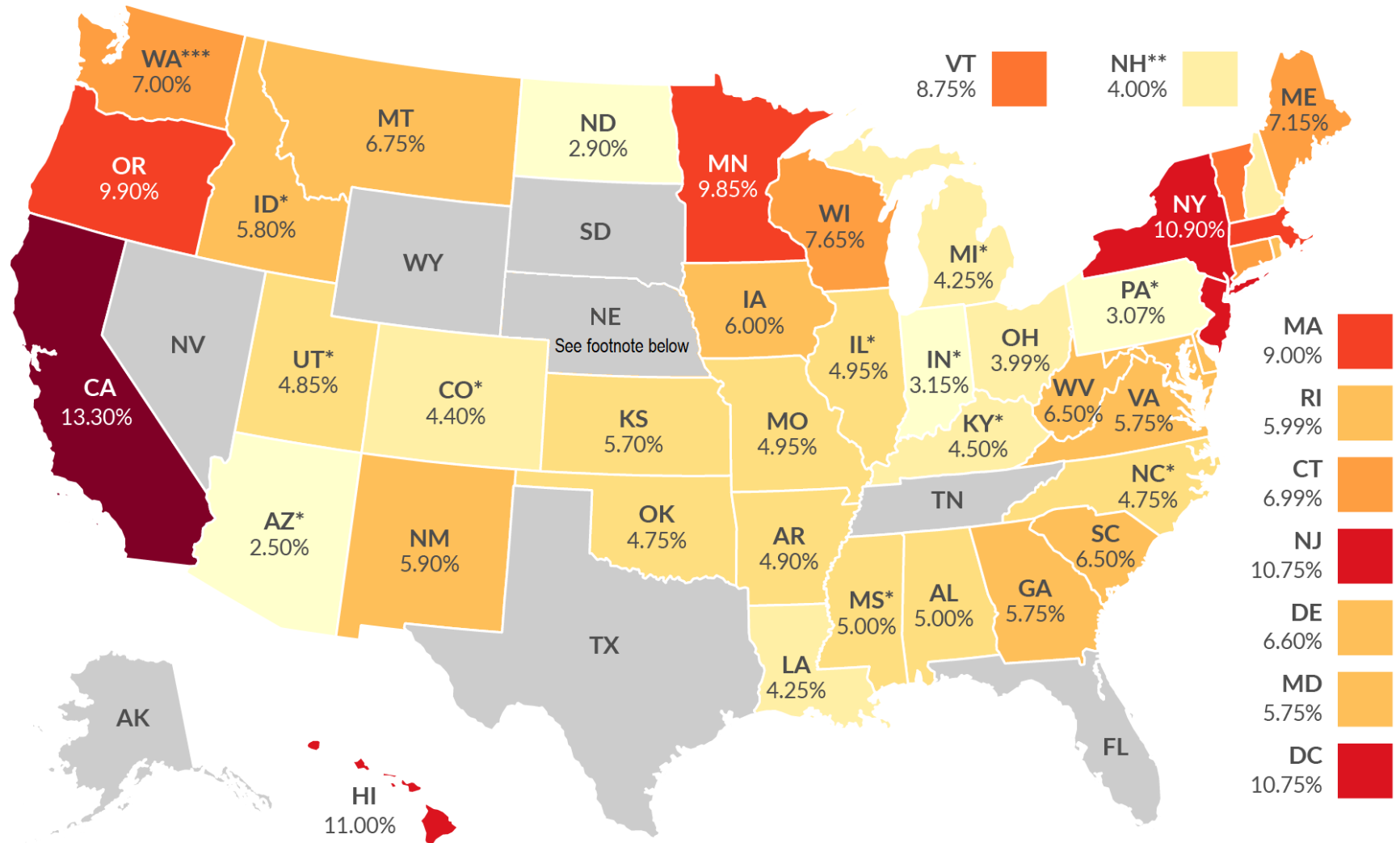
Note: Map shows top marginal rates: the maximum statutory rate in each state. This map does not show effective marginal tax rates, which would include the effects of phase-outs of various tax preferences. Local income taxes are not included.

- (\*) State has a flat income tax.
- (\*\*) State only taxes interest and dividends income.
- (\*\*\*) State only taxes capital gains income.

Sources: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.



# Top Marginal State Individual Income Tax Rates (as of January 3, 2023)



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Sources: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.

The gray states (Alaska, Florida, Nevada, Texas, Tennessee, South Dakota, and Wyoming) do not have individual income tax.

Top State Marginal Individual Income Tax Rates



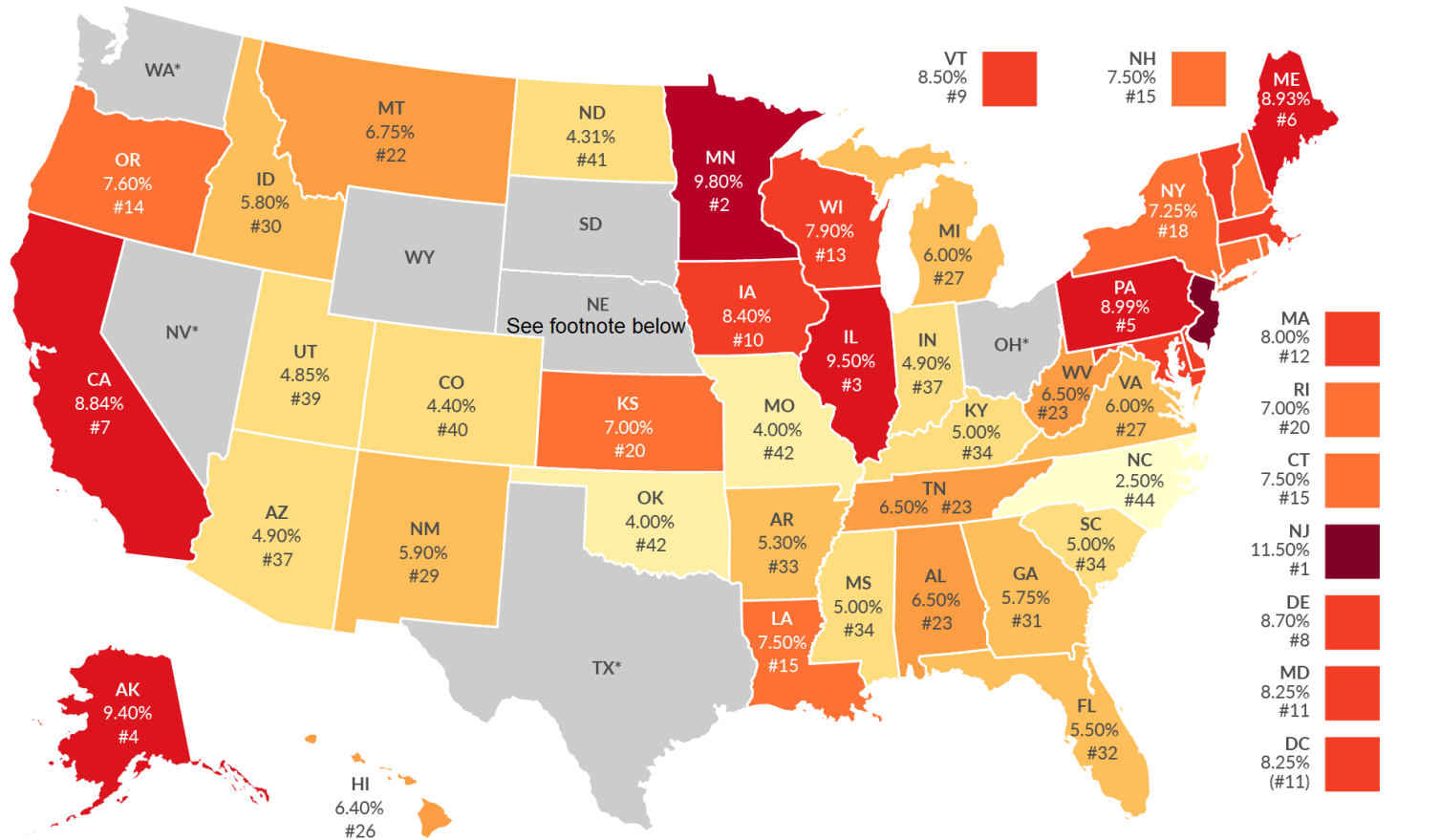
Footnote: Graphic created by the Tax Foundation, but amended. Nebraska will have **NO** individual income tax with the passage of LB79.





# How High are Corporate Income Tax Rates in Your State?

Top Marginal Corporate Income Tax Rates as of January 1, 2023



Note: In addition to regular income taxes, many states impose other taxes on corporations such as gross receipts taxes and franchise taxes. Some states also impose an alternative minimum tax and special rates on financial institutions.

\*Nevada, Ohio, Texas, and Washington do not have a corporate income tax but do have a gross receipts tax with rates not strictly comparable to corporate income tax rates. Delaware, Oregon, and Tennessee have gross receipts taxes in addition to corporate income taxes, as do several states like Pennsylvania, Virginia, and West Virginia, which permit gross receipts taxes at the local (but not state) level.

Connecticut has historically charged a 10% surtax on a business's tax liability if it has gross proceeds of \$100 million or more, or if it files as part of a combined unitary group. This surtax expired on January 1. Legislators have extended the surtax in the past and will decide whether to do so again this session. Illinois' rate includes two separate corporate income taxes, one at a 7% rate and one at a 2.5% rate.

In New Jersey, the rates indicated apply to a corporation's entire net income rather than just income over the threshold. A temporary and retroactive surcharge is in effect from 2020 through 2023, bringing the rate to 11.5% for businesses with income over \$1 million.

Sources: Tax Foundation; state tax statutes, forms, and instructions; Bloomberg Tax.

The gray states (Nevada, Ohio, Texas, South Dakota, Washington, and Wyoming) do not have corporate income tax.

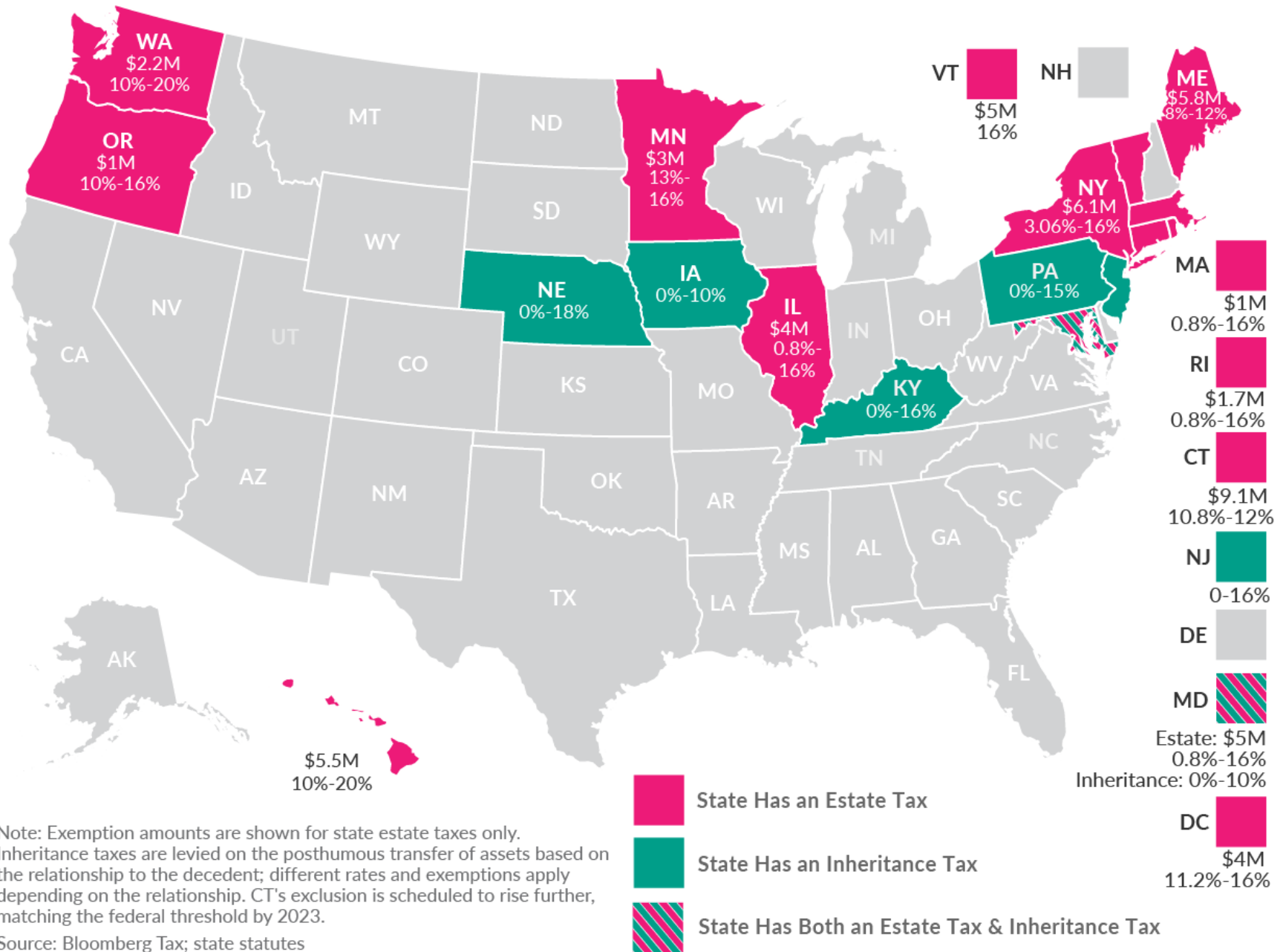
Top State Marginal Corporate Income Tax Rates



Footnote: Graphic created by the Tax Foundation, but amended. Nebraska will have **NO** corporate income tax with the passage of LB79.

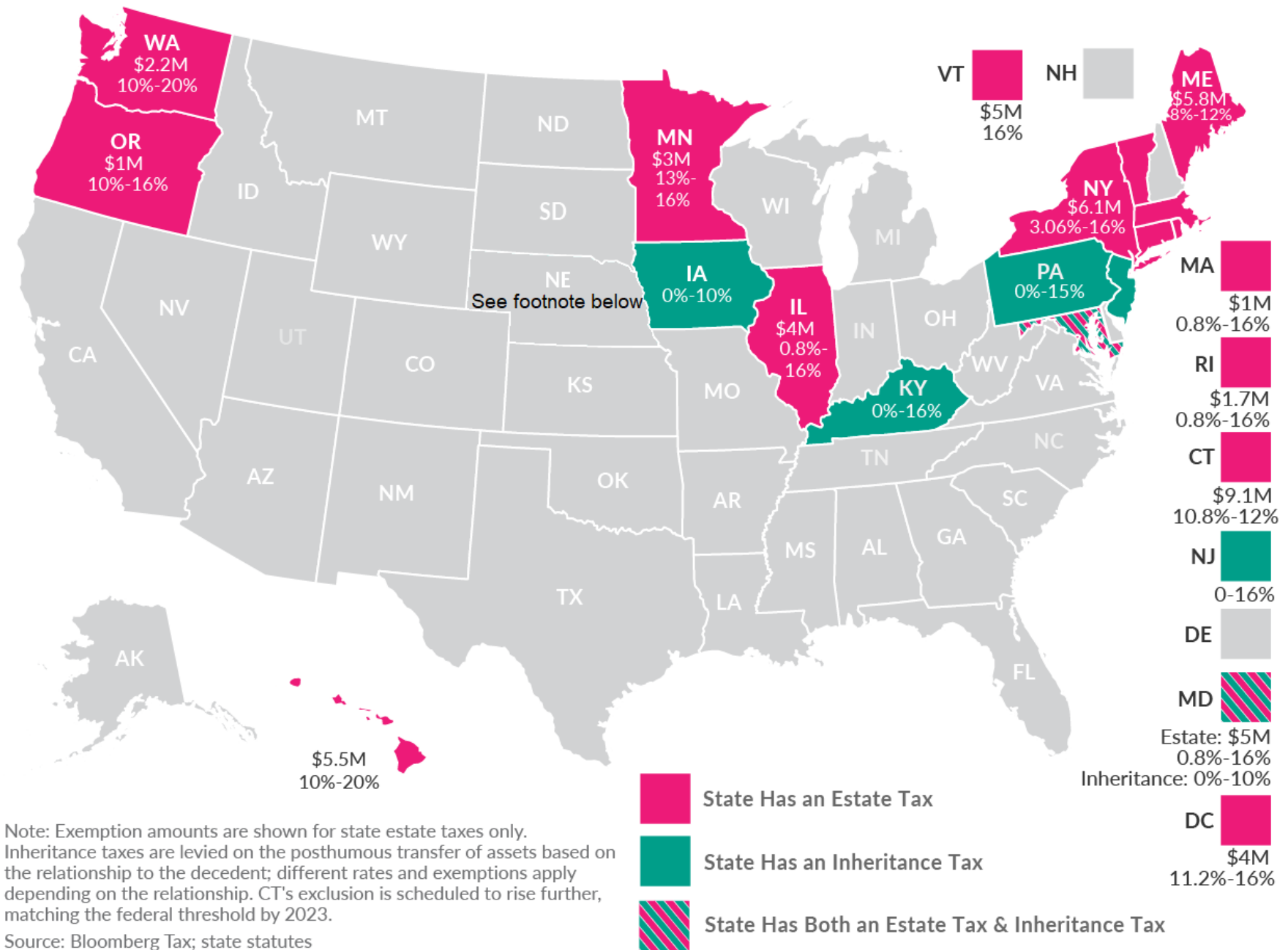
# Does Your State Have an Estate or Inheritance Tax?

State Estate & Inheritance Tax Rates & Exemptions in 2022



# Does Your State Have an Estate or Inheritance Tax?

State Estate & Inheritance Tax Rates & Exemptions in 2022



Footnote: Graphic created by the Tax Foundation, but amended. Nebraska will have **NO** inheritance tax with the passage of LB79.