

TAXES

TABLE 7.18

State Personal Income Taxes: Federal Starting Points (As of January 1, 2019)

<i>State or other jurisdiction</i>	<i>Relation to Internal Revenue Code</i>	<i>Federal tax base used as starting point to calculate state taxable income</i>
Alabama	...	...
Alaska	.....No state income tax'	.....
Arizona	1/1/17	Adjusted gross income
Arkansas	...	...
California	1/1/15	Adjusted gross income
Colorado	Current	Taxable income
Connecticut	Current	Adjusted gross income
Delaware	Current	Adjusted gross income
Florida	.....No state income tax'	.....
Georgia	2/9/18	Adjusted gross income
Hawaii	2/9/18	Adjusted gross income
Idaho	12/21/17	Taxable income
Illinois	Current	Adjusted gross income
Indiana	2/11/18	Adjusted gross income
Iowa	3/24/2018 (a)	Adjusted gross income
Kansas	Current	Adjusted gross income
Kentucky	12/31/17	Adjusted gross income
Louisiana	Current	Adjusted gross income
Maine	3/23/18	Adjusted gross income
Maryland	Current	Adjusted gross income
Massachusetts	1/1/05	Adjusted gross income
Michigan	Current (b)	Adjusted gross income
Minnesota	12/16/16	Taxable income
Mississippi	...	...
Missouri	Current	Adjusted gross income
Montana	Current	Adjusted gross income
Nebraska	Current	Adjusted gross income
Nevada	.....No state income tax'	.....
New Hampshire	.....On interest and dividends only'	.....
New Jersey	...	...
New Mexico	Current	Adjusted gross income
New York	Current	Adjusted gross income
North Carolina	2/9/18	Adjusted gross income
North Dakota	Current	Taxable income
Ohio	3/30/17	Adjusted gross income
Oklahoma	Current	Adjusted gross income
Oregon	12/31/17	Taxable income
Pennsylvania	...	...
Rhode Island	Current	Adjusted gross income
South Carolina	3/9/18	Taxable income
South Dakota	.....No state income tax'	.....
Tennessee	.....On interest and dividends only'	.....
Texas	.....No state income tax'	.....
Utah	Current	Adjusted gross income
Vermont	12/31/17	Taxable income
Virginia	2/9/18	Adjusted gross income
Washington	.....No state income tax'	.....
West Virginia	12/31/17	Adjusted gross income
Wisconsin	12/31/17	Adjusted gross income
Wyoming	.....No state income tax'	.....
Dist. of Columbia	Current	Adjusted gross income

Source: Compiled by the Federation of Tax Administrators from various sources, January 2019.

Note: Includes all legislation enacted through January 1, 2019. The TCJA was signed into law on December 22, 2017, and the Bipartisan Budget Act revising many expired tax breaks was signed on February 9, 2018. A conformity date before these dates would not incorporate those changes.

Key:

...—State does not employ a federal starting point.

Current—Indicates state has adopted the Internal Revenue Code as currently in effect.

Dates indicate state has adopted IRC as amended to that date.

(a) Iowa will use a conformity to Current IRC for tax years beginning in 2020.

(b) Michigan's taxpayers can choose to use either current or 1/1/2018 federal law.