



STATE OF ARKANSAS
DEPARTMENT OF FINANCE AND ADMINISTRATION
PASS-THROUGH ENTITY TAX

LIST OF STATES WITH AND WITHOUT SIMILAR TAXES FOR PURPOSES OF ADMINISTERING ACT 362 OF 2021
 FOR TAX YEARS BEGINNING IN 2023

**PASS-THROUGH ENTITY TAX STATES
 WITH SIMILAR TAXES**

STATE

- 1 Alabama
- 2 Arizona
- 3 Arkansas
- 4 California
- 5 Colorado
- 6 Connecticut
- 7 Georgia
- 8 Hawaii New 2023
- 9 Idaho
- 10 Illinois
- 11 Indiana New 2023 Retroactive 2022
- 12 Iowa New 2023 Retroactive 2022
- 13 Kansas
- 14 Kentucky New 2023 Retroactive 2022
- 15 Louisiana
- 16 Maryland
- 17 Massachusetts
- 18 Michigan
- 19 Minnesota
- 20 Mississippi
- 21 Missouri New 2023 Retroactive 2022**
- 22 Montana New 2023
- 23 Nebraska New 2023 Retroactive 2018
- 24 New Jersey
- 25 New Mexico
- 26 New York
- 27 North Carolina
- 28 Ohio
- 29 Oklahoma
- 30 Oregon
- 31 Rhode Island
- 32 South Carolina
- 33 Utah
- 34 Virginia
- 35 West Virginia New 2023 Retroactive 2022
- 36 Wisconsin

**PASS-THROUGH ENTITY TAX STATES
 WITHOUT SIMILAR TAX**

STATE

- 1 Alaska *
- 2 Delaware
- 3 District of Columbia
- 4 Florida *
- 5 Maine
- 6 Nevada *
- 7 New Hampshire *
- 8 North Dakota
- 9 Pennsylvania
- 10 South Dakota *
- 11 Tennessee *
- 12 Texas *
- 13 Vermont
- 14 Washington *
- 15 Wyoming *

**9 States with no owner-level personal income on PET Income
 **Missouri is retroactive for years ending December 31, 2022 or after.