

FIGURE 2

Revenue-Losing Options to Reduce Effects of the Cap on Deductions for State and Local Taxes (SALT), Share of Taxpayers with a Tax Cut in Tax Year 2022

(highlighted in green if less than 1%, highlighted in red if greater than 4%)

	SALT Cap Repeal	Raise SALT cap to \$15,000/\$30,000	Repeal SALT cap for those with AGI below \$400,000	Allow taxpayers to choose \$10k SALT cap or deduct SALT exceeding 8% of AGI
Alabama	2.4%	2.4%	1.6%	0.1%
Alaska	1.3%	1.3%	1.0%	0.0%
Arizona	4.2%	4.2%	3.3%	0.3%
Arkansas	3.9%	3.8%	3.1%	0.4%
California	20.4%	20.3%	18.2%	9.1%
Colorado	9.5%	9.5%	8.0%	0.3%
Connecticut	17.3%	17.3%	15.0%	4.6%
Delaware	6.4%	6.4%	5.6%	0.4%
District of Columbia	20.6%	20.5%	18.6%	5.5%
Florida	3.8%	3.8%	2.7%	0.5%
Georgia	9.0%	9.0%	8.0%	1.0%
Hawaii	9.8%	9.7%	8.9%	1.5%
Idaho	4.0%	4.0%	3.3%	0.4%
Illinois	10.5%	10.5%	9.0%	0.9%
Indiana	2.5%	2.5%	1.7%	0.1%
Iowa	3.2%	3.2%	2.4%	0.1%
Kansas	4.9%	4.9%	3.7%	0.4%
Kentucky	2.4%	2.4%	1.6%	0.1%
Louisiana	2.4%	2.3%	1.8%	0.3%
Maine	3.9%	3.9%	2.9%	0.3%
Maryland	24.7%	24.5%	23.4%	6.5%
Massachusetts	16.0%	15.9%	14.1%	1.6%
Michigan	3.5%	3.5%	2.7%	0.2%
Minnesota	6.9%	6.8%	5.7%	0.8%
Mississippi	2.4%	2.4%	1.9%	0.3%
Missouri	3.6%	3.6%	2.7%	0.1%
Montana	3.4%	3.4%	2.5%	0.3%
Nebraska	2.6%	2.6%	1.9%	0.1%
Nevada	3.3%	3.3%	2.4%	0.8%
New Hampshire	6.0%	6.0%	4.9%	0.3%
New Jersey	23.3%	23.2%	20.9%	6.2%
New Mexico	2.2%	2.2%	1.5%	0.0%
New York	17.7%	17.5%	15.7%	6.6%
North Carolina	5.1%	5.1%	4.0%	0.3%
North Dakota	2.3%	2.3%	1.5%	0.1%
Ohio	3.6%	3.5%	2.7%	0.2%
Oklahoma	3.0%	3.0%	2.3%	0.2%
Oregon	12.0%	12.0%	10.9%	2.6%
Pennsylvania	5.4%	5.4%	4.3%	0.3%
Rhode Island	6.6%	6.6%	5.5%	0.6%
South Carolina	5.0%	5.0%	4.1%	0.4%
South Dakota	0.9%	0.9%	0.4%	0.0%
Tennessee	1.3%	1.3%	0.7%	0.1%
Texas	5.0%	5.0%	4.0%	0.5%
Utah	9.4%	9.4%	8.1%	0.6%
Vermont	4.0%	4.0%	3.2%	0.3%
Virginia	15.7%	15.7%	14.4%	2.2%
Washington	7.1%	7.0%	5.6%	1.2%
West Virginia	1.7%	1.7%	1.3%	0.1%
Wisconsin	3.3%	3.3%	2.3%	0.1%
Wyoming	0.7%	0.7%	0.3%	0.1%
Other Areas	0.0%	0.0%	0.0%	0.0%
United States	9.1%	9.1%	7.8%	2.2%