

House Tax Bill Would Put Property Tax Deduction Out of Reach for Most Households

	Who receives property tax deduction under House bill?				Who loses their property tax deduction under House bill?				How is the overall state and local tax deduction affected?
	Total % of Tax Returns Receiving Property Tax Deduction Under Current Law	Total % of Tax Returns Receiving Property Tax Deduction Under House Bill	% of Middle-Income (Mid 60%) Households Receiving Deduction Under House Bill	% of High-Income (Top 1%) Households Receiving Deduction Under House Bill	# of Tax Returns No Longer Receiving Property Tax Deduction as a Result of House Bill	% of Current Property Tax Deduction Claimants Losing Deduction	% of Current Middle-Income (Mid 60%) Claimants Losing Deduction Under House Bill	% of Current High-Income (Top 1%) Claimants Losing Deduction Under House Bill	% Decline in State & Local Taxes Deducted Overall
UNITED STATES	27%	8%	4%	82%	-28,695,000	-69%	-79%	-12%	-88%
Alabama	23%	4%	1%	72%	-446,000	-84%	-92%	-24%	-93%
Alaska	19%	5%	5%	58%	-51,000	-73%	-70%	-13%	-70%
Arizona	27%	6%	2%	75%	-642,000	-79%	-89%	-19%	-90%
Arkansas	18%	5%	2%	72%	-177,000	-73%	-81%	-21%	-93%
California	30%	15%	9%	85%	-2,651,000	-51%	-64%	-11%	-87%
Colorado	32%	10%	7%	79%	-631,000	-70%	-76%	-16%	-91%
Connecticut	35%	14%	10%	87%	-382,000	-61%	-69%	-8%	-88%
Delaware	28%	6%	3%	65%	-108,000	-79%	-85%	-33%	-92%
Dist. of Col.	25%	16%	10%	85%	-34,000	-36%	-45%	-2%	-90%
Florida	20%	6%	3%	88%	-1,545,000	-71%	-81%	-5%	-80%
Georgia	30%	9%	5%	82%	-1,024,000	-71%	-77%	-12%	-89%
Hawaii	23%	10%	6%	70%	-96,000	-58%	-64%	-18%	-91%
Idaho	26%	5%	1%	77%	-165,000	-82%	-94%	-11%	-92%
Illinois	31%	9%	5%	91%	-1,291,000	-70%	-82%	-7%	-85%
Indiana	23%	4%	1%	77%	-613,000	-84%	-91%	-20%	-94%
Iowa	26%	4%	2%	74%	-328,000	-85%	-92%	-18%	-93%
Kansas	25%	5%	2%	89%	-275,000	-82%	-91%	-10%	-90%
Kentucky	23%	3%	1%	65%	-427,000	-87%	-94%	-31%	-95%
Louisiana	17%	3%	1%	62%	-292,000	-82%	-91%	-34%	-93%
Maine	25%	6%	4%	73%	-134,000	-77%	-77%	-22%	-90%
Maryland	37%	15%	10%	88%	-659,000	-59%	-68%	-11%	-87%
Massachusetts	34%	12%	7%	85%	-793,000	-66%	-75%	-14%	-89%
Michigan	27%	6%	3%	73%	-1,022,000	-78%	-83%	-23%	-89%
Minnesota	34%	7%	5%	86%	-723,000	-79%	-83%	-10%	-93%
Mississippi	16%	5%	2%	71%	-157,000	-70%	-79%	-16%	-89%
Missouri	25%	5%	2%	78%	-597,000	-81%	-88%	-18%	-92%
Montana	23%	4%	3%	59%	-98,000	-81%	-83%	-31%	-93%
Nebraska	26%	4%	1%	61%	-202,000	-84%	-96%	-28%	-92%
Nevada	22%	8%	3%	77%	-204,000	-65%	-81%	-18%	-79%
New Hampshire	32%	11%	8%	84%	-137,000	-64%	-70%	-10%	-77%
New Jersey	38%	16%	12%	99%	-939,000	-57%	-64%	-1%	-84%
New Mexico	21%	3%	1%	65%	-151,000	-83%	-93%	-30%	-91%
New York	26%	9%	5%	82%	-1,594,000	-64%	-72%	-12%	-92%
North Carolina	27%	6%	3%	81%	-1,029,000	-77%	-85%	-15%	-90%
North Dakota	13%	2%	1%	69%	-38,000	-82%	-91%	-18%	-89%
Ohio	24%	7%	5%	73%	-1,010,000	-72%	-71%	-20%	-89%
Oklahoma	19%	3%	2%	64%	-280,000	-83%	-87%	-29%	-93%
Oregon	33%	7%	3%	69%	-555,000	-79%	-90%	-20%	-91%
Pennsylvania	27%	6%	3%	81%	-1,336,000	-78%	-85%	-16%	-89%
Rhode Island	29%	8%	5%	80%	-115,000	-73%	-77%	-17%	-88%
South Carolina	22%	6%	3%	77%	-394,000	-73%	-80%	-21%	-92%
South Dakota	15%	2%	0%	70%	-52,000	-84%	-95%	-7%	-86%
Tennessee	18%	5%	3%	73%	-419,000	-72%	-74%	-19%	-82%
Texas	21%	6%	3%	76%	-1,967,000	-73%	-82%	-10%	-78%
Utah	36%	11%	6%	76%	-321,000	-69%	-82%	-11%	-89%
Vermont	31%	7%	4%	65%	-76,000	-76%	-86%	-29%	-87%
Virginia	33%	12%	7%	85%	-856,000	-62%	-74%	-12%	-85%
Washington	31%	11%	7%	77%	-748,000	-66%	-74%	-11%	-72%
West Virginia	13%	2%	1%	49%	-97,000	-87%	-91%	-46%	-96%
Wisconsin	31%	4%	2%	82%	-765,000	-87%	-93%	-13%	-93%
Wyoming	19%	2%	0%	55%	-47,000	-90%	-99%	-7%	-92%

Source: Institute on Taxation and Economic Policy Microsimulation Tax Model, December 2017. Data reflect impact in Tax Year 2019.

Senate Tax Bill Would Put Property Tax Deduction Out of Reach for Most Households

	Who receives property tax deduction under Senate bill?				Who loses their property tax deduction under Senate bill?				How is the overall state and local tax deduction affected?
	Total % of Tax Returns Receiving Property Tax Deduction Under Current Law	Total % of Tax Returns Receiving Property Tax Deduction Under Senate Bill	% of Middle-Income (Mid 60%) Households Receiving Deduction Under Senate Bill	% of High-Income (Top 1%) Households Receiving Deduction Under Senate Bill	# of Tax Returns No Longer Receiving Property Tax Deduction as a Result of Senate Bill	% of Current Property Tax Deduction Claimants Losing Deduction	% of Current Middle-Income (Mid 60%) Claimants Losing Deduction Under Senate Bill	% of Current High-Income (Top 1%) Claimants Losing Deduction Under Senate Bill	% Decline in State & Local Taxes Deducted Overall
UNITED STATES	27%	9%	5%	82%	-27,782,000	-67%	-75%	-13%	-88%
Alabama	23%	4%	2%	72%	-442,000	-83%	-91%	-24%	-93%
Alaska	19%	5%	5%	57%	-51,000	-73%	-70%	-13%	-70%
Arizona	27%	6%	2%	70%	-645,000	-79%	-89%	-24%	-90%
Arkansas	18%	5%	2%	72%	-177,000	-73%	-78%	-21%	-93%
California	30%	15%	9%	85%	-2,565,000	-49%	-61%	-11%	-87%
Colorado	32%	12%	10%	78%	-572,000	-64%	-63%	-17%	-89%
Connecticut	35%	14%	10%	86%	-387,000	-61%	-66%	-8%	-89%
Delaware	28%	6%	3%	65%	-107,000	-79%	-84%	-32%	-92%
Dist. of Col.	25%	17%	11%	85%	-32,000	-34%	-41%	-2%	-90%
Florida	20%	7%	4%	88%	-1,428,000	-65%	-74%	-6%	-77%
Georgia	30%	9%	7%	81%	-998,000	-70%	-72%	-12%	-89%
Hawaii	23%	10%	7%	70%	-93,000	-56%	-60%	-18%	-91%
Idaho	26%	5%	1%	74%	-163,000	-81%	-93%	-14%	-92%
Illinois	31%	10%	5%	87%	-1,255,000	-68%	-79%	-11%	-84%
Indiana	23%	4%	2%	76%	-593,000	-81%	-86%	-22%	-93%
Iowa	26%	4%	2%	73%	-323,000	-84%	-89%	-19%	-93%
Kansas	25%	5%	2%	89%	-268,000	-80%	-86%	-10%	-90%
Kentucky	23%	3%	1%	63%	-423,000	-86%	-91%	-33%	-95%
Louisiana	17%	4%	3%	60%	-266,000	-75%	-74%	-36%	-93%
Maine	25%	6%	5%	67%	-130,000	-75%	-68%	-28%	-90%
Maryland	37%	16%	12%	88%	-627,000	-56%	-63%	-11%	-87%
Massachusetts	34%	12%	7%	84%	-793,000	-66%	-73%	-14%	-89%
Michigan	27%	6%	4%	72%	-1,002,000	-76%	-79%	-25%	-89%
Minnesota	34%	7%	4%	86%	-722,000	-78%	-84%	-10%	-93%
Mississippi	16%	6%	3%	70%	-139,000	-62%	-66%	-18%	-87%
Missouri	25%	5%	2%	74%	-588,000	-80%	-86%	-22%	-92%
Montana	23%	5%	4%	60%	-95,000	-79%	-78%	-30%	-92%
Nebraska	26%	4%	2%	61%	-200,000	-84%	-90%	-29%	-92%
Nevada	22%	8%	4%	76%	-201,000	-64%	-78%	-18%	-79%
New Hampshire	32%	11%	8%	84%	-140,000	-65%	-73%	-10%	-78%
New Jersey	38%	18%	14%	99%	-880,000	-54%	-60%	-1%	-83%
New Mexico	21%	4%	3%	65%	-143,000	-78%	-81%	-30%	-90%
New York	26%	10%	6%	82%	-1,558,000	-62%	-70%	-12%	-92%
North Carolina	27%	6%	3%	82%	-1,031,000	-77%	-85%	-14%	-91%
North Dakota	13%	2%	1%	69%	-38,000	-81%	-88%	-18%	-89%
Ohio	24%	8%	6%	73%	-953,000	-68%	-63%	-21%	-88%
Oklahoma	19%	5%	4%	64%	-253,000	-75%	-66%	-29%	-92%
Oregon	33%	8%	4%	71%	-541,000	-77%	-87%	-19%	-91%
Pennsylvania	27%	7%	3%	81%	-1,300,000	-76%	-83%	-16%	-88%
Rhode Island	29%	8%	6%	77%	-115,000	-73%	-73%	-20%	-88%
South Carolina	22%	6%	3%	75%	-401,000	-75%	-80%	-22%	-93%
South Dakota	15%	2%	0%	70%	-51,000	-84%	-95%	-7%	-86%
Tennessee	18%	6%	4%	73%	-399,000	-69%	-67%	-19%	-79%
Texas	21%	7%	4%	76%	-1,847,000	-69%	-73%	-10%	-77%
Utah	36%	14%	10%	76%	-289,000	-62%	-68%	-11%	-87%
Vermont	31%	8%	5%	65%	-73,000	-74%	-82%	-29%	-86%
Virginia	33%	12%	7%	85%	-863,000	-63%	-63%	-12%	-85%
Washington	31%	11%	7%	77%	-737,000	-65%	-73%	-11%	-72%
West Virginia	13%	2%	1%	47%	-93,000	-82%	-82%	-48%	-95%
Wisconsin	31%	4%	2%	82%	-758,000	-86%	-92%	-13%	-93%
Wyoming	19%	5%	4%	55%	-39,000	-74%	-75%	-7%	-88%

Source: Institute on Taxation and Economic Policy Microsimulation Tax Model, December 2017. Data reflect impact in Tax Year 2019.