

## 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
<b>UNITED STATES</b>	<b>27%</b>	<b>8%</b>	<b>4%</b>	<b>82%</b>	<b>-28,695,000</b>	<b>-69%</b>	<b>-79%</b>	<b>-12%</b>	<b>-88%</b>
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
<b>UNITED STATES</b>	<b>27%</b>	<b>9%</b>	<b>5%</b>	<b>82%</b>	<b>-27,782,000</b>	<b>-67%</b>	<b>-75%</b>	<b>-13%</b>	<b>-88%</b>
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.

## House Tax Bill Would Put Charitable Giving Deduction Out of Reach for Most Households

	Who receives a charitable deduction under House bill?				Who loses their charitable deduction under House bill?			
	Total % of Tax Returns Receiving Charitable Deduction Under Current Law	Total % of Tax Returns Receiving Charitable Deduction Under House Bill	% of Middle-Income (Mid 60%) Households Receiving Charitable Deduction Under House Bill	% of High-Income (Top 1%) Households Receiving Charitable Deduction Under House Bill	# of Tax Returns No Longer Receiving Charitable Deduction as a Result of House Bill	% of Current Charitable 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
UNITED STATES	26%	8%	4%	82%	-28,606,000	-70%	-80%	-12%
Alabama	25%	4%	1%	72%	-488,000	-85%	-94%	-24%
Alaska	17%	5%	4%	56%	-43,000	-72%	-70%	-8%
Arizona	27%	6%	2%	75%	-644,000	-79%	-90%	-21%
Arkansas	18%	5%	2%	72%	-176,000	-72%	-84%	-18%
California	31%	14%	8%	85%	-2,936,000	-54%	-67%	-11%
Colorado	29%	9%	6%	77%	-568,000	-69%	-76%	-16%
Connecticut	35%	14%	10%	87%	-376,000	-60%	-68%	-8%
Delaware	27%	6%	3%	66%	-102,000	-78%	-82%	-32%
Dist. of Col.	32%	16%	10%	85%	-61,000	-51%	-64%	-2%
Florida	20%	6%	3%	89%	-1,530,000	-70%	-78%	-5%
Georgia	30%	8%	5%	82%	-1,019,000	-72%	-78%	-12%
Hawaii	26%	9%	5%	71%	-120,000	-65%	-75%	-23%
Idaho	24%	5%	1%	77%	-149,000	-81%	-93%	-11%
Illinois	30%	9%	4%	91%	-1,249,000	-71%	-84%	-7%
Indiana	21%	4%	1%	77%	-556,000	-83%	-92%	-20%
Iowa	24%	4%	1%	74%	-306,000	-84%	-92%	-19%
Kansas	23%	4%	1%	88%	-255,000	-82%	-93%	-10%
Kentucky	23%	3%	1%	63%	-410,000	-87%	-95%	-31%
Louisiana	18%	3%	1%	60%	-318,000	-83%	-92%	-36%
Maine	23%	5%	4%	71%	-119,000	-77%	-77%	-20%
Maryland	39%	15%	11%	88%	-736,000	-62%	-71%	-11%
Massachusetts	32%	11%	6%	84%	-762,000	-67%	-77%	-14%
Michigan	26%	5%	3%	73%	-965,000	-78%	-85%	-23%
Minnesota	33%	7%	4%	86%	-707,000	-80%	-86%	-11%
Mississippi	16%	5%	2%	72%	-154,000	-69%	-77%	-17%
Missouri	23%	4%	1%	78%	-553,000	-82%	-91%	-17%
Montana	20%	4%	2%	60%	-85,000	-82%	-87%	-33%
Nebraska	27%	4%	1%	62%	-209,000	-85%	-97%	-31%
Nevada	24%	9%	5%	77%	-209,000	-62%	-74%	-11%
New Hampshire	28%	10%	7%	85%	-122,000	-64%	-70%	-10%
New Jersey	38%	15%	11%	99%	-987,000	-60%	-68%	-1%
New Mexico	19%	3%	1%	65%	-139,000	-83%	-93%	-29%
New York	31%	9%	5%	84%	-2,146,000	-70%	-79%	-13%
North Carolina	25%	6%	3%	82%	-951,000	-75%	-83%	-15%
North Dakota	13%	2%	1%	72%	-40,000	-82%	-92%	-19%
Ohio	22%	6%	4%	73%	-933,000	-72%	-72%	-20%
Oklahoma	19%	3%	1%	58%	-273,000	-83%	-89%	-34%
Oregon	29%	6%	2%	65%	-476,000	-78%	-91%	-20%
Pennsylvania	25%	6%	3%	82%	-1,261,000	-78%	-86%	-16%
Rhode Island	29%	7%	4%	80%	-118,000	-76%	-80%	-17%
South Carolina	22%	6%	3%	75%	-373,000	-72%	-79%	-21%
South Dakota	14%	2%	0%	72%	-51,000	-84%	-95%	-6%
Tennessee	17%	5%	3%	73%	-394,000	-71%	-74%	-19%
Texas	20%	5%	2%	75%	-1,888,000	-74%	-85%	-11%
Utah	35%	12%	7%	76%	-302,000	-66%	-78%	-11%
Vermont	26%	6%	2%	65%	-65,000	-78%	-89%	-26%
Virginia	32%	11%	6%	85%	-845,000	-64%	-77%	-12%
Washington	27%	10%	7%	78%	-636,000	-63%	-69%	-10%
West Virginia	12%	2%	1%	50%	-90,000	-85%	-91%	-44%
Wisconsin	28%	4%	2%	83%	-671,000	-86%	-93%	-13%
Wyoming	16%	2%	0%	60%	-38,000	-87%	-98%	-6%

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

## Senate Tax Bill Would Put Charitable Giving Deduction Out of Reach for Most Households

	Who receives a charitable deduction under Senate bill?				Who loses their charitable deduction under Senate bill?			
	Total % of Tax Returns Receiving Charitable Deduction Under Current Law	Total % of Tax Returns Receiving Charitable Deduction Under Senate Bill	% of Middle-Income (Mid 60%) Households Receiving Charitable Deduction Under Senate Bill	% of High-Income (Top 1%) Households Receiving Charitable Deduction Under Senate Bill	# of Tax Returns No Longer Receiving Charitable Deduction as a Result of Senate Bill	% of Current Charitable 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
UNITED STATES	26%	9%	5%	82%	-27,569,000	-68%	-75%	-13%
Alabama	25%	5%	3%	72%	-458,000	-79%	-85%	-25%
Alaska	17%	5%	4%	56%	-43,000	-72%	-70%	-9%
Arizona	27%	6%	3%	70%	-640,000	-79%	-88%	-26%
Arkansas	18%	5%	2%	72%	-175,000	-72%	-81%	-18%
California	31%	15%	9%	85%	-2,848,000	-53%	-63%	-11%
Colorado	29%	11%	9%	76%	-518,000	-63%	-63%	-17%
Connecticut	35%	14%	11%	86%	-378,000	-60%	-65%	-9%
Delaware	27%	6%	3%	66%	-100,000	-77%	-82%	-31%
Dist. of Col.	32%	16%	11%	85%	-60,000	-50%	-61%	-2%
Florida	20%	7%	4%	89%	-1,404,000	-64%	-70%	-5%
Georgia	30%	9%	6%	82%	-999,000	-71%	-74%	-13%
Hawaii	26%	11%	7%	75%	-109,000	-59%	-66%	-18%
Idaho	24%	5%	2%	75%	-146,000	-79%	-91%	-14%
Illinois	30%	9%	4%	87%	-1,207,000	-69%	-82%	-11%
Indiana	21%	4%	2%	76%	-537,000	-80%	-86%	-22%
Iowa	24%	4%	2%	73%	-298,000	-82%	-88%	-20%
Kansas	23%	5%	2%	88%	-243,000	-78%	-85%	-10%
Kentucky	23%	4%	2%	61%	-394,000	-84%	-87%	-33%
Louisiana	18%	5%	3%	59%	-288,000	-75%	-77%	-37%
Maine	23%	6%	5%	65%	-115,000	-74%	-67%	-26%
Maryland	39%	16%	13%	88%	-694,000	-59%	-65%	-11%
Massachusetts	32%	11%	6%	84%	-757,000	-67%	-74%	-14%
Michigan	26%	6%	4%	72%	-946,000	-77%	-81%	-25%
Minnesota	33%	7%	4%	86%	-697,000	-79%	-85%	-11%
Mississippi	16%	7%	4%	71%	-131,000	-59%	-61%	-18%
Missouri	23%	4%	2%	75%	-542,000	-80%	-88%	-20%
Montana	20%	4%	2%	61%	-82,000	-78%	-81%	-33%
Nebraska	27%	4%	2%	61%	-208,000	-84%	-92%	-32%
Nevada	24%	9%	6%	76%	-203,000	-61%	-69%	-12%
New Hampshire	28%	10%	7%	85%	-123,000	-64%	-70%	-10%
New Jersey	38%	17%	12%	99%	-920,000	-56%	-63%	-1%
New Mexico	19%	4%	2%	65%	-129,000	-77%	-80%	-29%
New York	31%	10%	6%	84%	-2,083,000	-68%	-76%	-13%
North Carolina	25%	6%	3%	82%	-957,000	-76%	-83%	-15%
North Dakota	13%	3%	1%	72%	-38,000	-79%	-82%	-19%
Ohio	22%	7%	5%	73%	-898,000	-69%	-68%	-20%
Oklahoma	19%	5%	5%	58%	-236,000	-72%	-62%	-34%
Oregon	29%	7%	3%	66%	-464,000	-76%	-88%	-18%
Pennsylvania	25%	6%	3%	81%	-1,228,000	-75%	-83%	-16%
Rhode Island	29%	8%	6%	78%	-111,000	-72%	-71%	-20%
South Carolina	22%	6%	3%	73%	-380,000	-73%	-78%	-23%
South Dakota	14%	3%	1%	72%	-50,000	-82%	-93%	-6%
Tennessee	17%	6%	4%	72%	-373,000	-67%	-65%	-19%
Texas	20%	6%	4%	75%	-1,771,000	-69%	-75%	-11%
Utah	35%	14%	11%	76%	-271,000	-59%	-66%	-11%
Vermont	26%	7%	3%	65%	-63,000	-75%	-85%	-26%
Virginia	32%	11%	6%	84%	-846,000	-64%	-77%	-13%
Washington	27%	10%	7%	77%	-633,000	-63%	-69%	-10%
West Virginia	12%	2%	1%	48%	-85,000	-80%	-81%	-46%
Wisconsin	28%	4%	2%	83%	-659,000	-84%	-91%	-14%
Wyoming	16%	5%	4%	60%	-30,000	-70%	-70%	-6%

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

## House Tax Bill Would Put Mortgage Interest Deduction (MID) Out of Reach for Most Households

	Total % of Tax Returns Receiving MID Under Current Law	Who receives a MID under House bill?			Who loses their MID under House bill?			
		Total % of Tax Returns Receiving MID Under House Bill	% of Middle-Income (Mid 60%) Households Receiving MID Under House Bill	% of High-Income (Top 1%) Households Receiving MID Under House Bill	# of Tax Returns No Longer Receiving MID as a Result of House Bill	% of Current MID Claimants Losing Deduction	% of Current Middle-Income (Mid 60%) Claimants Losing MID Under House Bill	% of Current High-Income (Top 1%) Claimants Losing MID Under House Bill
UNITED STATES	24%	8%	4%	78%	-24,783,000	-68%	-78%	-9%
Alabama	22%	4%	1%	64%	-419,000	-84%	-92%	-24%
Alaska	20%	5%	5%	56%	-52,000	-74%	-70%	-11%
Arizona	25%	5%	2%	68%	-598,000	-79%	-90%	-17%
Arkansas	16%	4%	2%	62%	-164,000	-74%	-81%	-16%
California	27%	14%	8%	84%	-2,197,000	-47%	-61%	-9%
Colorado	30%	9%	6%	64%	-578,000	-69%	-76%	-13%
Connecticut	31%	13%	9%	76%	-311,000	-57%	-65%	-5%
Delaware	27%	6%	3%	65%	-104,000	-78%	-84%	-29%
Dist. of Col.	23%	16%	11%	84%	-24,000	-29%	-32%	-1%
Florida	17%	5%	2%	82%	-1,300,000	-70%	-81%	-4%
Georgia	29%	7%	5%	76%	-1,020,000	-74%	-81%	-8%
Hawaii	21%	9%	6%	68%	-86,000	-56%	-63%	-18%
Idaho	23%	4%	1%	72%	-148,000	-82%	-93%	-6%
Illinois	27%	8%	4%	87%	-1,086,000	-69%	-82%	-2%
Indiana	21%	3%	1%	73%	-563,000	-85%	-91%	-17%
Iowa	21%	3%	1%	68%	-271,000	-86%	-96%	-13%
Kansas	20%	4%	1%	86%	-218,000	-81%	-92%	-8%
Kentucky	20%	3%	1%	59%	-366,000	-87%	-94%	-24%
Louisiana	16%	2%	1%	57%	-281,000	-85%	-91%	-30%
Maine	21%	5%	4%	70%	-108,000	-74%	-73%	-20%
Maryland	34%	15%	10%	86%	-576,000	-57%	-67%	-11%
Massachusetts	30%	11%	7%	84%	-650,000	-62%	-71%	-10%
Michigan	24%	6%	3%	70%	-865,000	-76%	-82%	-16%
Minnesota	30%	7%	5%	85%	-619,000	-77%	-82%	-5%
Mississippi	14%	5%	2%	67%	-136,000	-68%	-78%	-13%
Missouri	21%	4%	2%	74%	-506,000	-81%	-87%	-16%
Montana	19%	4%	3%	58%	-81,000	-80%	-81%	-25%
Nebraska	23%	3%	1%	55%	-180,000	-86%	-96%	-19%
Nevada	23%	8%	3%	76%	-213,000	-66%	-82%	-12%
New Hampshire	28%	11%	8%	84%	-118,000	-62%	-68%	-10%
New Jersey	31%	15%	11%	99%	-702,000	-52%	-61%	-1%
New Mexico	19%	3%	1%	58%	-139,000	-84%	-93%	-21%
New York	21%	8%	4%	81%	-1,247,000	-60%	-70%	-9%
North Carolina	24%	6%	3%	78%	-921,000	-76%	-85%	-11%
North Dakota	12%	2%	1%	70%	-34,000	-81%	-91%	-10%
Ohio	21%	6%	5%	55%	-874,000	-71%	-69%	-20%
Oklahoma	15%	3%	2%	51%	-217,000	-82%	-83%	-28%
Oregon	30%	7%	3%	56%	-487,000	-78%	-89%	-19%
Pennsylvania	23%	5%	3%	78%	-1,124,000	-76%	-85%	-10%
Rhode Island	26%	7%	4%	78%	-106,000	-74%	-80%	-12%
South Carolina	20%	6%	3%	67%	-343,000	-72%	-77%	-16%
South Dakota	13%	2%	0%	58%	-46,000	-86%	-95%	-8%
Tennessee	16%	4%	2%	71%	-383,000	-74%	-78%	-17%
Texas	19%	5%	3%	70%	-1,724,000	-73%	-81%	-10%
Utah	32%	10%	6%	62%	-291,000	-70%	-82%	-10%
Vermont	26%	7%	4%	63%	-61,000	-74%	-84%	-27%
Virginia	30%	11%	6%	83%	-775,000	-62%	-76%	-11%
Washington	29%	10%	6%	75%	-694,000	-66%	-74%	-5%
West Virginia	11%	2%	1%	43%	-84,000	-85%	-87%	-40%
Wisconsin	26%	4%	1%	78%	-645,000	-86%	-93%	-10%
Wyoming	18%	2%	1%	48%	-44,000	-89%	-96%	-8%

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

## Senate Tax Bill Would Put Mortgage Interest Deduction (MID) Out of Reach for Most Households

	Total % of Tax Returns Receiving MID Under Current Law	Who receives a MID under Senate bill?			Who loses their MID under Senate bill?			
		Total % of Tax Returns Receiving MID Under Senate Bill	% of Middle-Income (Mid 60%) Households Receiving MID Under Senate Bill	% of High-Income (Top 1%) Households Receiving MID Under Senate Bill	# of Tax Returns No Longer Receiving MID as a Result of Senate Bill	% of Current MID Claimants Losing Deduction	% of Current Middle-Income (Mid 60%) Claimants Losing MID Under Senate Bill	% of Current High-Income (Top 1%) Claimants Losing MID Under Senate Bill
UNITED STATES	24%	8%	4%	78%	-24,364,000	-67%	-76%	-9%
Alabama	22%	4%	1%	64%	-416,000	-83%	-92%	-24%
Alaska	20%	5%	5%	56%	-52,000	-74%	-70%	-11%
Arizona	25%	5%	2%	66%	-601,000	-80%	-90%	-19%
Arkansas	16%	4%	2%	62%	-164,000	-74%	-80%	-16%
California	27%	14%	8%	84%	-2,179,000	-46%	-60%	-9%
Colorado	30%	11%	10%	63%	-528,000	-63%	-64%	-14%
Connecticut	31%	12%	9%	76%	-332,000	-61%	-67%	-5%
Delaware	27%	6%	3%	66%	-103,000	-78%	-84%	-29%
Dist. of Col.	23%	16%	11%	84%	-23,000	-28%	-30%	-1%
Florida	17%	6%	3%	82%	-1,226,000	-66%	-74%	-4%
Georgia	29%	8%	5%	76%	-1,002,000	-73%	-78%	-8%
Hawaii	21%	10%	7%	68%	-84,000	-55%	-59%	-18%
Idaho	23%	4%	2%	72%	-144,000	-80%	-91%	-6%
Illinois	27%	8%	4%	87%	-1,072,000	-68%	-81%	-2%
Indiana	21%	3%	2%	72%	-557,000	-84%	-90%	-17%
Iowa	21%	3%	1%	68%	-272,000	-87%	-95%	-13%
Kansas	20%	4%	1%	86%	-219,000	-81%	-91%	-8%
Kentucky	20%	3%	1%	59%	-365,000	-87%	-93%	-24%
Louisiana	16%	4%	3%	57%	-252,000	-76%	-72%	-30%
Maine	21%	6%	5%	66%	-106,000	-73%	-66%	-25%
Maryland	34%	15%	11%	86%	-565,000	-56%	-65%	-11%
Massachusetts	30%	11%	7%	83%	-658,000	-63%	-71%	-10%
Michigan	24%	6%	4%	69%	-862,000	-76%	-80%	-17%
Minnesota	30%	6%	4%	85%	-627,000	-78%	-83%	-5%
Mississippi	14%	5%	3%	66%	-125,000	-63%	-70%	-14%
Missouri	21%	4%	2%	71%	-500,000	-80%	-85%	-19%
Montana	19%	4%	3%	58%	-81,000	-80%	-81%	-25%
Nebraska	23%	3%	1%	54%	-181,000	-86%	-96%	-20%
Nevada	23%	9%	5%	76%	-201,000	-63%	-72%	-12%
New Hampshire	28%	10%	7%	84%	-122,000	-63%	-70%	-10%
New Jersey	31%	16%	12%	99%	-666,000	-50%	-57%	-1%
New Mexico	19%	4%	2%	58%	-131,000	-80%	-82%	-21%
New York	21%	9%	5%	81%	-1,229,000	-59%	-69%	-9%
North Carolina	24%	6%	3%	78%	-924,000	-76%	-86%	-11%
North Dakota	12%	2%	1%	70%	-34,000	-80%	-88%	-10%
Ohio	21%	6%	5%	55%	-862,000	-70%	-66%	-20%
Oklahoma	15%	3%	2%	51%	-216,000	-81%	-82%	-28%
Oregon	30%	7%	4%	57%	-478,000	-76%	-87%	-17%
Pennsylvania	23%	6%	3%	78%	-1,109,000	-75%	-83%	-10%
Rhode Island	26%	7%	6%	75%	-103,000	-72%	-70%	-15%
South Carolina	20%	5%	3%	65%	-352,000	-74%	-76%	-18%
South Dakota	13%	2%	0%	58%	-45,000	-84%	-95%	-8%
Tennessee	16%	5%	3%	71%	-366,000	-71%	-70%	-17%
Texas	19%	5%	3%	70%	-1,665,000	-71%	-76%	-10%
Utah	32%	12%	8%	62%	-267,000	-64%	-73%	-10%
Vermont	26%	7%	5%	63%	-59,000	-72%	-80%	-27%
Virginia	30%	11%	6%	83%	-789,000	-63%	-77%	-12%
Washington	29%	10%	7%	75%	-690,000	-66%	-73%	-5%
West Virginia	11%	2%	1%	42%	-83,000	-84%	-86%	-43%
Wisconsin	26%	4%	2%	78%	-642,000	-86%	-92%	-10%
Wyoming	18%	5%	5%	48%	-36,000	-73%	-72%	-8%

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