

## The National Scene

37 States 13 States Without With **Estate Taxes Estate Taxes** 

		Estate Taxes	
•	Alabama	Connecticut	Exemption: \$2 million
•	Alaska	•	Top tax rate: 12%
•	Arizona	D. I.	Φ5 45 111
•	Arkansas	Delaware	Exemption: \$5.45 million
•	California		Top tax rate: 16%
•	Colorado	TT 11	T
•	Florida	Hawaii	Exemption: \$5.45 million
•	Georgia		Top tax rate: 16%
•	Idaho		
•	Indiana	Illinois	Exemption: \$4 million
•	Iowa		Top tax rate: 16%
•	Kansas		D 05.45 111
•	Kentucky	Maine	Exemption: \$5.45 million
•	Louisiana		Top tax rate: 12%
•	Michigan	denter in in	T
•	Mississippi	*Maryland	Exemption: \$2 million
•	Missouri	de / 1	Top tax rate: 16%
•	Montana	*(exemption phases to \$5.9 million in 2019)	
•	Nebraska	Manaalanaatta	Examption, \$1 million
•	Nevada	Massachusetts	Exemption: \$1 million
•	New Hampshire		Top tax rate: 16%
•	New Jersey*	Th. #1	Evamption: \$1.6 million
		Minnocoto	Lyomation: VI 6 million

Minnesota Exemption: \$1.6 million New Mexico

Top tax rate: 16% North Carolina

North Dakota Exemption: \$5.25 million **New York** 

Ohio Top tax rate: 16% Oklahoma

Pennsylvania Oregon Exemption: \$1 million South Carolina

Top tax rate: 16% South Dakota

Tennessee **Rhode Island** Exemption: \$1.5 million Texas Top tax rate: 16% Utah

Virginia Vermont Exemption: \$2.75 million West Virginia

Top tax rate: 16% Wisconsin

Wyoming Washington Exemption: \$2.079 million (\*abolished effective January 1, 2018) Top tax rate: 20%

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