



The National Scene

37 States *Without* Estate Taxes

- Alabama
- Alaska
- Arizona
- Arkansas
- California
- Colorado
- Florida
- Georgia
- Idaho
- Indiana
- Iowa
- Kansas
- Kentucky
- Louisiana
- Michigan
- Mississippi
- Missouri
- Montana
- Nebraska
- Nevada
- New Hampshire
- New Jersey*
- New Mexico
- North Carolina
- North Dakota
- Ohio
- Oklahoma
- Pennsylvania
- South Carolina
- South Dakota
- Tennessee
- Texas
- Utah
- Virginia
- West Virginia
- Wisconsin
- Wyoming

(*abolished effective January 1, 2018)

13 States *With* Estate Taxes

Connecticut	Exemption: \$2 million Top tax rate: 12%
Delaware	Exemption: \$5.45 million Top tax rate: 16%
Hawaii	Exemption: \$5.45 million Top tax rate: 16%
Illinois	Exemption: \$4 million Top tax rate: 16%
Maine	Exemption: \$5.45 million Top tax rate: 12%
*Maryland	Exemption: \$2 million Top tax rate: 16%
	*(exemption phases to \$5.9 million in 2019)
Massachusetts	Exemption: \$1 million Top tax rate: 16%
Minnesota	Exemption: \$1.6 million Top tax rate: 16%
New York	Exemption: \$5.25 million Top tax rate: 16%
Oregon	Exemption: \$1 million Top tax rate: 16%
Rhode Island	Exemption: \$1.5 million Top tax rate: 16%
Vermont	Exemption: \$2.75 million Top tax rate: 16%
Washington	Exemption: \$2.079 million Top tax rate: 20%