The Impact of Eliminating the State and Local Tax Deduction

Report prepared by the Government Finance Officers Association

Government Finance Officers Association

NATIONAL GOVERNORS ASSOCIATION

THE UNITED STATES CONFERENCE OF MAYORS

The Council of State Governments

NCSL National Conference of State Legislatures

NLC National League of Cities

CITIES STRONG TOGETHER

National Association of Counties NACo

ICMA International City/County Management Association

NASBO National Association of State Budget Officers

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Since 1906, Government Finance Officers Association (GFOA) has been dedicated to promoting excellence in government financial management to state and local government finance officers. GFOA represents more than 19,000 members in the United States and Canada.

About the National Governors Association

The National Governors Association (NGA), founded in 1908, is the collective voice of the Nation's governors. NGA's members are the governors of the 50 States, three Territories, and two Commonwealths.

About the United States Conference of Mayors

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About the National League of Cities

The National League of Cities (NLC) is dedicated to helping city leaders build better communities. NLC is a resource and advocate for 19,000 cities, towns and villages, representing more than 218 million Americans. www.nlc.org

About the National Association of Counties

The National Association of Counties (NACo) unites America's 3,069 county governments. Founded in 1935, NACo brings county officials together to advocate with a collective voice on national policy, exchange ideas and build new leadership skills, pursue transformational county solutions, enrich the public's understanding of county government, and exercise exemplary leadership in public service.

About the International City/County Management Association

Founded in 1914, ICMA, the International City/County Management Association, advances professional local government through leadership, management, innovation, and ethics. ICMA's 11,000 members are the professional city, town, and county managers who are appointed by elected officials to oversee the day-to-day operation of our communities. ICMA provides member support, publications, data, and information; peer and results-oriented assistance; and training and professional development worldwide.

About the National Association of State Budget Officers

Founded in 1945, NASBO serves as the professional organization for all state budget officers of the fifty states and U.S. territories. NASBO collects data and publishes numerous reports on state fiscal conditions and organizes meetings and training for budget and finance officials. The organization also provides public officials, the media and citizens detailed information on state financial management and budgeting.

As part of its tax reform efforts, Congress is debating whether to eliminate the ability for taxpayers to deduct state and local taxes (SALT). Similar efforts have been attempted in the past, and they failed each time — for a simple reason. **If SALT were repealed, almost 30% of taxpayers, including individuals in every state and in all income brackets, would be adversely impacted.** In 2014, the most recent year for which data are available, that included over 43 million tax units representing well over 100 million Americans. Additionally, more than 50% of the total amount of the SALT deduction went to taxpayers with adjusted gross incomes (AGI) under $200,000.

Since the federal income tax was adopted in the early 20th century, it has been recognized that independent state and local government tax structures should be respected. The deduction of state and local taxes has contributed to the stability of state and local tax revenues that are essential for providing public services. State and local governments must balance their budgets every year, so any change that disrupts the stability of their tax structure will harm their ability to fund those essential services.

State and Local Taxes (SALT): A Deduction that Prevents Double Taxation

Taxpayers in the United States are granted a range of tax preferences from the federal government. The Revenue Act of 1913, which introduced the federal income tax, states that "all national, state, county, school, and municipal taxes paid within the year, not including those assessed against local benefits," can be deducted. The Revenue Act of 1964 later named specific state and local taxes that could be deducted, which included: real and personal property, income, and general sales taxes. These tax preferences serve two important goals. First, by allowing taxpayers the ability to deduct state and local taxes (SALT), taxpayers avoid being taxed twice on the same income. Additionally, the deduction on property taxes, along with deduction on mortgage interest, provides a strong incentive for homeownership. The sales tax deduction provides similar incentives for encouraging spending — which facilitates economic growth.

In recent years, 29.5% of tax units used the SALT deduction. Only 21% used the deduction for mortgage interest, and 15% used the deduction for charitable donations.

Compared with other common deductions, the state and local tax deduction has a larger impact than the deductions for both charitable giving and mortgage interest. In recent years, 29.5% of tax units used the SALT deduction. Only 21% used the SALT deduction for mortgage interest, and 15% used the deduction for charitable donations.

How Do Taxpayers Benefit from the SALT Deduction?

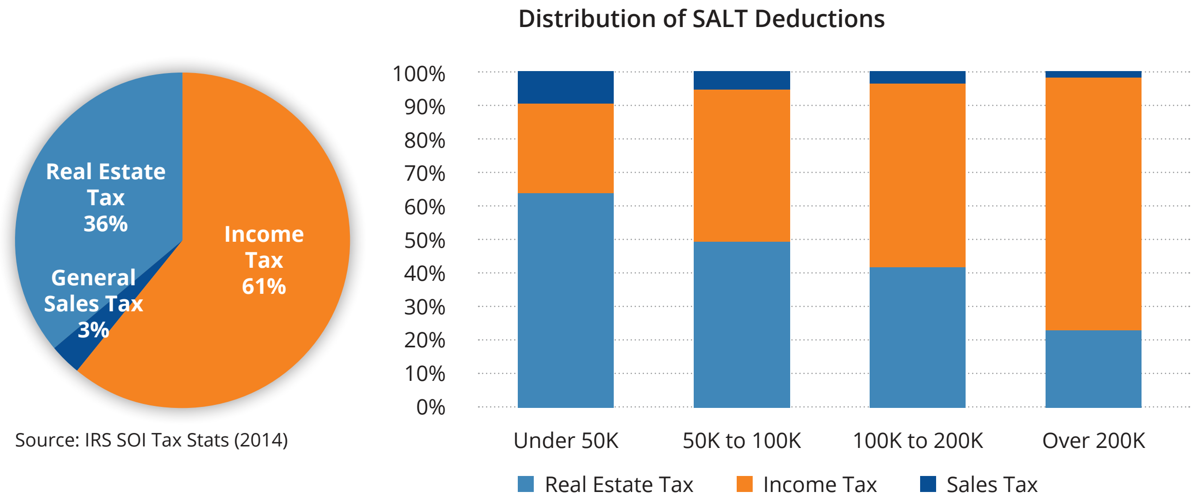
Everyone in the United States benefits from SALT, but the SALT deduction is used directly by around 30% of all taxpayers. Currently, taxpayers are given the option of deducting real estate taxes as well as either income taxes or sales taxes paid to state and local governments. However, the majority of SALT deductions are for income and property taxes (see Figure 1).

These tax preferences make it more affordable to own a home and provide incentives for generating economic activity, and remove instances where income is taxed twice — by both the state or local entity and the federal government. If the SALT deduction were eliminated, it would represent a significant tax increase on homeowners and make it much more difficult for many Americans to own their homes. This tax increase would drive significant changes in the housing market. Home prices — which have been set for decades assuming the SALT deductions — would inevitably fall, causing a significant loss in wealth for many Americans and creating instability in the market.

Housing is a highly valued asset for residents and communities. Historically, the deductibility of the property tax has often been a positive element in stabilizing housing values and markets. The deduction for property taxes, along with the deduction for mortgage interest, provides an important incentive for homeownership. Eliminating these deductions would harm home prices and disrupt the markets and industries that depend on a strong housing economy.

Over 60% of deductions from taxpayers with less than $50,000 in income come from property tax. This highlights how important the property tax deduction is to middle class homeownership.

Figure 1 — Distribution of the SALT Deduction



While the SALT deduction is used across all income levels, the actual amount of property versus income versus sales tax deducted by lower, middle, and upper income taxpayers provides insight into how those taxpayers benefit. For example, while over 70% of SALT deductions for tax units with an AGI of more than $200,000 are from income taxes, over 60% of deductions from taxpayers with less than $50,000 in income come from property tax. This highlights how important the property tax deduction is for middle class homeownership.

Deductions of property, income, and sales taxes are primarily determined by states' specific strategies for raiseing revenue. As Figure 2 shows, the majority of states have income and sales taxes, and some allow local income taxes. All states allow for property taxes, although this tax is administered at the local level.

Figure 2 — The Number of States Collecting Various Forms of Taxes

Tax	# of States That Collect
State Income Tax	41
Local Income Tax	12
State Sales Tax	45
Local Sales Tax	38
Property Tax	50

Sources: Urban-Brookings Tax Policy Center (2016), Tax Foundation Fiscal Fact No. 461 (2015)

Figure 3 — The Impact of Eliminating the SALT Deduction

Family of 4 in Barrinton, IL

INCOME:	$250,000
STATE INCOME TAX:	$ 8,750
PROPERTY TAX:	$ 15,000
SALT DEDUCTION:	$ 23,750
ADDITIONAL TAX:	$ 6,650

Homeowner in Eugene, OR

INCOME:	$75,000
STATE INCOME TAX:	$ 6,344
PROPERTY TAX:	$ 4,000
SALT DEDUCTION:	$10,344
ADDITIONAL TAX:	$ 1,552

Family of 3 in Conroe, TX

INCOME:	$100,000
SALES TAX:	$ 3,300
PROPERTY TAX:	$ 6,500
SALT DEDUCTION:	$ 9,800
ADDITIONAL TAX:	$ 2,450

Couple in Chaska, MN

INCOME:	$150,000
STATE INCOME TAX:	$ 10,000
PROPERTY TAX:	$ 4,750
SALT DEDUCTION:	$ 14,750
ADDITIONAL TAX:	$ 4,130

The SALT Deduction by Income Level

Contrary to popular opinion, the deduction of state and local taxes does not exclusively benefit the wealthy, even though that argument has been used countless times in attempts to modify or repeal the deduction. In fact, almost 40% of taxpayers making between $50K to $75K per year and more than 70% of taxpayers earning from $100K to $200K per year itemize deductions and use the SALT deduction.

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Figure 4 — The SALT Deduction by Adjusted Gross Income

Adjusted Gross Income	# of Total Tax Returns	# of Tax Returns Using SALT Deductions	% Claiming Deduction	SALT Deduction Amount (%)
Under 10K	24,193,620	706,630	2.9%	<1%
10K to 25K	33,241,150	2,346,940	7.1%	2%
25K to 50K	34,434,670	6,699,810	19.5%	5%
50K to 75K	19,599,290	7,699,210	39.3%	8%
75K to 100K	12,658,490	6,947,340	54.9%	10%
100K to 200K	17,404,740	13,356,530	76.7%	28%
200K to 500K	5,019,690	4,678,080	93.2%	20%
500K to 1M	805,310	746,080	92.6%	8%
1M+	410,130	372,360	90.8%	19%
Total	**147,767,090**	**43,552,980**	**29.5%**	**100%**

One of the key takeaways from Figure 4 is that over 50% of the total amount of the SALT deduction goes to taxpayers making less than $200,000 a year. In fact, every single taxpayer with income above the standard deduction amount could potentially benefit from deducting SALT. When looking at the total amount deducted by income bracket, it is clear that the SALT deduction benefits taxpayers across all brackets. In fact, the bracket with the most filers and the largest total amount deducted is from those earning between $100,000 and $200,000 per year in AGI. With a standard deduction of $6,350 per individual and $12,700 for married couples filing jointly, even if Congress were to offset impacts from eliminating the SALT deduction through increases in the standard deduction, the deduction would need to increase significantly. Even if it were to double or triple, a significant portion of taxpayers would still end up with tax increases.

Figure 5 — Total Deduction Amounts

Adjusted Gross Income	Total Number of SALT Deductions	Total $ Deducted	Average Per Tax Unit	Deduction as % of AGI
Under 10K	706,630	$ 2,529,000,000	$ 115	2.9%
10K to 25K	2,346,940	$ 7,782,000,000	$ 234	1.4%
25K to 50K	6,699,810	$ 26,512,000,000	$ 770	2.1%
50K to 75K	7,699,210	$ 42,060,000,000	$ 2,146	3.5%
75K to 100K	6,947,340	$ 49,971,000,000	$ 3,948	4.6%
100K to 200K	13,356,530	$ 146,118,000,000	$ 8,395	6.2%
200K to 500K	4,678,080	$ 104,916,000,000	$ 20,901	7.3%
500K to 1M	746,080	$ 39,542,000,000	$ 49,102	7.3%
1M+	372,360	$ 96,476,000,000	$ 235,232	7.1%
Total	**43,552,980**	**$515,906,000,000**	**$ 3,491**	**5.32%**

Eliminating the SALT deduction would result in additional taxes. Figure 6 shows the average tax increases for tax units that itemize across each income bracket. On average, taxes paid by taxpayers who itemize deductions would significantly increase. Some other models, such as the Urban-Brookings Microsimulation Model, which takes into account more variables, the average increase would be over $2,000 if SALT were repealed. Thus, both estimates demonstrate that the repeal of the SALT deduction would have a major and adverse impact on taxpayers. While that impact varies by income, there would be a tax increase for everyone who deducts SALT.

Figure 6 — The Additional Tax Burden if the SALT Deduction Were Eliminated

Adjusted Gross Income	Average SALT Deduction	Marginal Tax Rate	Estimated Average Amount of Tax Increase
Under 10K	$ 115	10.0%	$ 12
10K to 25K	$ 234	15.0%	$ 35
25K to 50K	$ 770	15.0%	$ 116
50K to 75K	$ 2,146	15.0%	$ 322
75K to 100K	$ 3,948	25.0%	$ 987
100K to 200K	$ 8,395	28.0%	$ 2,192
200K to 500K	$ 20,901	33.0%	$ 6,780
500K to 1M	$ 49,102	35.0%	$19,444
1M+	$235,232	39.6%	$93,152

The SALT Deduction by State

In addition to its effect on taxpayers who itemize, regardless of adjusted gross income, the SALT deduction also benefits taxpayers in all 50 states. The tax deduction is used by Americans living in urban, suburban, and rural locations.

The states with the highest percentage of taxpayers using the SALT deduction are in the East and Northeast regions. However, states in the West and Midwest also take advantage of the deduction. Overall, use of the SALT deduction is widespread among all states regardless of geographic area, political identification, wealth, or economic activity.

The average deduction per tax unit in Connecticut, New York, and New Jersey are all over $7,000, and close to $6,000 in California. If the SALT deduction were eliminated, assuming a 25% marginal tax rate, an average taxpayer in New York who currently itemizes SALT would face a tax increase of almost $1,800. Those considering a repeal of the SALT deduction must answer to taxpayers who may not be able to afford the loss of such a large deduction.

If the SALT deduction were eliminated, assuming a 25% marginal tax rate, an average taxpayer in New York who currently itemizes SALT would face a tax increase of almost $1,800.

Figure 7 — Percentage of Tax Units that Use the SALT Deduction and the Average Deduction by State

State	% with SALT Deductions	Average SALT Deduction
MD	45%	$5,604
CT	41%	$7,774
NJ	41%	$7,045
DC	39%	$6,056
VA	37%	$3,998
MA	37%	$5,421
OR	36%	$4,211
UT	35%	$2,753
MN	35%	$4,273
NY	34%	$7,182
CA	34%	$5,807
RI	33%	$3,985
GA	33%	$2,830
CO	33%	$2,796
IL	32%	$4,164
DE	32%	$2,787
WI	32%	$3,551
NH	31%	$3,003
WA	30%	$2,125
IA	29%	$2,812
HI	29%	$2,624
NC	29%	$2,629
PA	29%	$3,083
AZ	28%	$1,977
MT	28%	$2,483
ID	28%	$2,312

State	% with SALT Deductions	Average SALT Deduction
NE	28%	$2,992
ME	28%	$2,997
VT	27%	$3,246
SC	27%	$2,224
MI	26%	$2,434
OH	26%	$2,650
MO	26%	$2,436
KY	26%	$2,438
AL	26%	$1,457
KS	26%	$2,338
NV	24%	$1,422
OK	24%	$1,878
IN	23%	$1,916
MS	23%	$1,418
LA	23%	$1,519
NM	23%	$1,557
AR	23%	$1,993
TX	22%	$1,694
FL	22%	$1,548
WY	22%	$1,244
AK	21%	$1,023
TN	20%	$1,043
ND	18%	$1,211
SD	17%	$ 982
WV	17%	$1,535

The SALT Deduction by Congressional District

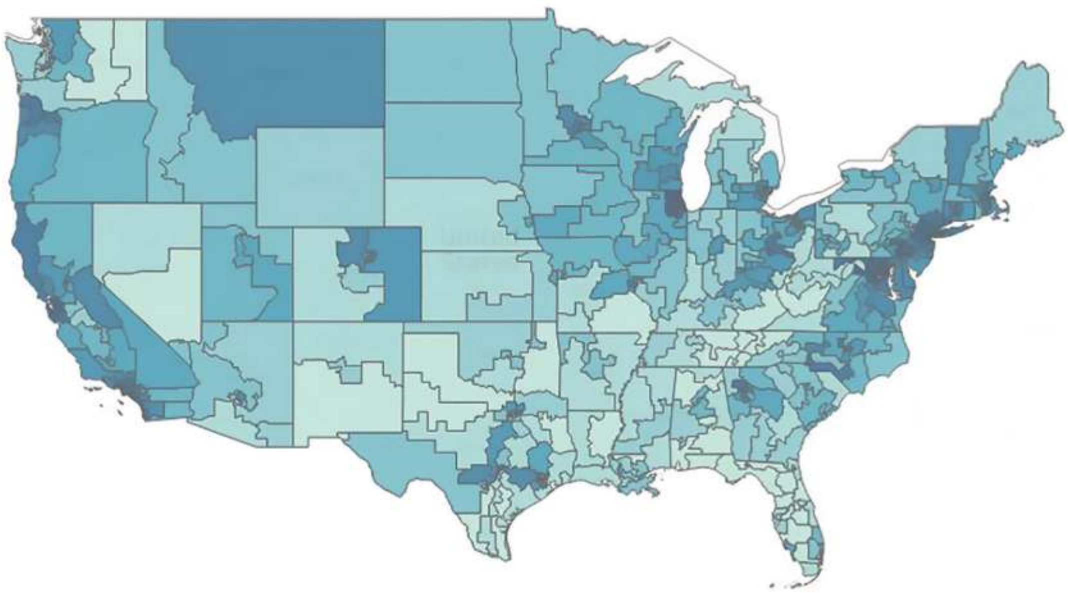
The statistics in the earlier sections demonstrate the significance of the deduction for taxpayers at all income levels and across the states. The need to retain the SALT deduction is more evident when analyzing statistics from specific areas of the country.

Consider the map in Figure 8, which shows SALT deductions by congressional district. It is evident that taxpayers across all congressional districts benefit from the SALT deduction. The amount of claims is highest in the Northeast, Midwest, and West Coast. For example, a few districts in New York, New Jersey, Maryland, and Virginia see over 50% of tax payers using the SALT deduction.

However, use of the SALT deduction is also common throughout the U.S. Over 40% of taxpayers in districts throughout Georgia, Oregon, Pennsylvania, Minnesota, California, and Michigan use the SALT deduction.

Figure 8 shows the impact across congressional districts. The darker the color on the map, the higher the amount of deduction claimed per congressional district (normalized on a percentile basis). Figure 9 shows the specific impact on example districts, including the approximate additional tax burden, or tax increase on taxpayers that would result from eliminating the SALT deduction.

Figure 8 — The SALT Deduction by Congressional District



Percentile of District	10%	20%	30%	40%	50%	60%	70%	80%	90%	100%
% Using SALT Deduction in District	19%	22%	25%	27%	29%	31%	34%	38%	43%	52%

Figure 9 — Additional Tax Burden by Congressional District, Example Districts

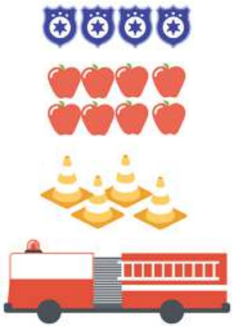
State	District	% Using SALT Deduction	Amount of SALT Deduction	Additional Tax Burden by Taxpayers in Congressional District*
TX	8	30%	$1,226,654,000	$ 306,663,500
CA	22	39%	$1,133,466,000	$ 283,366,500
OH	12	35%	$2,739,398,000	$ 684,849,500
WA	8	34%	$1,152,576,000	$ 288,144,000
IL	6	46%	$4,957,602,000	$1,239,400,500
NY	23	22%	$ 927,613,000	$ 231,903,250
MI	8	35%	$1,611,356,000	$ 402,839,000
NC	2	31%	$1,725,203,000	$ 431,300,750
MO	8	18%	$ 361,304,000	$ 90,326,000
MA	1	31%	$1,085,576,000	$ 271,394,000
NJ	9	34%	$2,380,003,000	$ 595,000,750

Note: The additional tax burden assumes a 25% average marginal rate for all taxpayers, and the total estimate amount includes taxes paid by all tax units within the congressional district.

The SALT Deduction and Its Impact on State and Local Government

The SALT deduction reflects a partnership between the federal government and state and local governments. The deduction is fundamental to the way states and localities budget for and provide critical public services, and a cornerstone of the U.S. system of fiscal federalism. It reflects a collaborative relationship between levels of government that has existed for over 100 years. Currently, the SALT deduction is an accepted part of the tax structure that is critical to the stability of state and local government finance.

States, cities, counties, school districts, and other special districts have all established tax rates that operate under the assumption that the federal tax code provides deductibility. Taxpayers would not accept a tax increase in taxes paid, or double taxation, and they would make their displeasure known — especially those in high-tax jurisdictions. Deprived of SALT as a tool for keeping their tax burden lower, they would push back against the tool that they have available to them — local tax rates, which provide the revenues needed to provide essential public services, such as police officers, teachers, firefighters, and other valuable public servants, along with critically important investments that provide for infrastructure, public safety, healthy communities, and many factors contributing to the quality of life.



If local governments reduced taxes to offset any tax increase at the federal level, this would result in job losses, reductions in spending on capital equipment, and decrease in infrastructure investment. Based on typical costs, the amount of revenue lost could be used to support five police officers, 10 teachers, five public works employees, purchases of new capital equipment, such as a fire truck, and over $150 million in infrastructure, that could support new schools, roads, parks, and water/waste water facilities.

CONGRESSIONAL DISTRICT

Tax Impact
$306 Million

CITY

Tax Impact
$59 Million

SCHOOLS

Tax Impact
$125 Million

STATE

Tax Impact
$58 Million

OTHER GOVERNMENTS

Tax Impact
$64 Million

Tax rates for Conroe, Texas, are obtained from Montgomery County and IRS (2014) data is also used. We assumed that 75% of SALT deduction for the 8th Congressional District was from property taxes and an average marginal tax rate of 25%.

Conclusion

The elimination of the SALT deduction would have ramifications for taxpayers and state and local governments alike. This report provides a realistic picture of the consequences of the proposal to eliminate the SALT deduction. Virtually all Americans would be affected by a repeal of the SALT deduction. Alternative proposals being discussed, such as increasing the standard deduction or adjusting marginal tax rates, will mitigate the impact of eliminating the SALT deduction for individual taxpayers but will inevitably provide a different distribution of tax expenditures — creating a situation where many tax payers will still face a significant tax increase.

In summary, the thousands of state and local elected and appointed public servants understand the need for tax reform to address the rising federal deficit and to promote jobs and economic growth. As Congress discusses tax reform proposals, it is essential to consider the impact any changes will have on the bottom lines of state and local governments, the very bodies that bear the burden of over three quarters of the cost of providing the infrastructure that keeps our economy strong. The principle of fiscal federalism underpins the necessity of ensuring that any federal tax reforms allow local and state governments to retain authority over their own tax policies, retaining the deductibility of personal state and local property, sales, and income taxes on federal tax returns. Recognizing the partnership that exists between federal, state, and local governments ensures that taxpayers are not double taxed and maintains the essential public services upon which Americans rely.

Appendix

State	District	Party Affiliation	% of Tax Units Using SALT Deduction	Average Deduction
AL	1	R	25%	$ 1,268
AL	2	R	23%	$ 1,041
AL	3	R	25%	$ 1,263
AL	4	R	21%	$ 1,004
AL	5	R	28%	$ 1,569
AL	6	R	33%	$ 2,316
AL	7	D	27%	$ 1,651
AK	At-Large	R	21%	$ 1,016
AZ	1	D	32%	$ 2,234
AZ	2	R	28%	$ 1,882
AZ	3	D	22%	$ 1,142
AZ	4	R	32%	$ 2,089
AZ	5	R	34%	$ 2,182
AZ	6	R	34%	$ 3,300
AZ	7	D	18%	$ 1,216
AZ	8	R	33%	$ 1,855
AZ	9	D	26%	$ 2,236
AR	1	R	19%	$ 1,336
AR	2	R	28%	$ 2,428
AR	3	R	24%	$ 2,454
AR	4	R	19%	$ 1,359
CA	1	R	32%	$ 3,078
CA	2	D	38%	$ 8,095
CA	3	D	34%	$ 3,374
CA	4	R	42%	$ 5,213
CA	5	D	38%	$ 4,729
CA	6	D	29%	$ 2,842
CA	7	D	35%	$ 3,627
CA	8	R	32%	$ 2,861
CA	9	D	34%	$ 3,470
CA	10	R	31%	$ 2,933
CA	11	D	46%	$ 9,300
CA	12	D	39%	$12,461
CA	13	D	35%	$ 6,178
CA	14	D	41%	$12,083
CA	15	D	44%	$ 8,275
CA	16	D	21%	$ 1,863
CA	17	D	43%	$ 9,889
CA	18	D	48%	$18,239
CA	19	D	38%	$ 6,587
CA	20	D	31%	$ 4,362
CA	21	R	23%	$ 2,304
CA	22	R	27%	$ 2,743
CA	23	R	30%	$ 2,929
CA	24	D	33%	$ 4,888
CA	25	R	42%	$ 5,323
CA	26	D	38%	$ 6,090
CA	27	D	33%	$ 4,921
CA	28	D	32%	$ 6,218
CA	29	D	29%	$ 2,953
CA	30	D	40%	$10,167
CA	31	D	32%	$ 2,860
CA	32	D	30%	$ 3,134
CA	33	D	44%	$16,074
CA	34	D	20%	$ 2,780
CA	35	D	34%	$ 3,383
CA	36	D	31%	$ 3,203
CA	37	D	30%	$ 7,370
CA	38	D	31%	$ 2,792
CA	39	R	37%	$ 4,847
CA	40	D	20%	$ 1,419
CA	41	D	32%	$ 2,710
CA	42	R	39%	$ 3,851
CA	43	D	29%	$ 2,980
CA	44	D	22%	$ 1,525
CA	45	R	45%	$ 8,794
CA	46	D	27%	$ 3,014
CA	47	D	32%	$ 3,340
CA	48	R	38%	$ 8,264
CA	49	R	46%	$10,024
CA	50	R	39%	$ 5,281
CA	51	D	23%	$ 2,139
CA	52	D	40%	$ 7,204
CA	53	D	30%	$ 3,065
CO	1	D	31%	$ 3,105
CO	2	D	40%	$ 3,794
CO	3	R	26%	$ 1,923
CO	4	R	39%	$ 3,331
CO	5	R	30%	$ 1,865
CO	6	R	38%	$ 3,365
CO	7	D	34%	$ 2,532
CT	1	D	40%	$ 5,190
CT	2	D	42%	$ 5,565
CT	3	D	41%	$ 5,540
CT	4	D	46%	$16,936
CT	5	D	41%	$ 5,946
DE	At-Large	D	32%	$ 2,800
DC	At-Large	D	40%	$ 6,089
FL	1	R	19%	$ 949
FL	2	R	18%	$ 805
FL	3	R	19%	$ 928
FL	4	R	25%	$ 1,453
FL	5	D	19%	$ 830
FL	6	R	20%	$ 1,111
FL	7	D	22%	$ 1,119
FL	8	R	22%	$ 1,411
FL	9	D	17%	$ 691
FL	10	D	21%	$ 1,155
FL	11	R	20%	$ 947
FL	12	R	22%	$ 1,190
FL	13	D	19%	$ 1,271
FL	14	D	20%	$ 1,258
FL	15	R	18%	$ 761
FL	16	R	26%	$ 1,946
FL	17	R	20%	$ 1,295
FL	18	R	27%	$ 2,731
FL	19	R	28%	$ 3,427
FL	20	D	25%	$ 1,745
FL	21	D	28%	$ 3,018
FL	22	D	28%	$ 2,557
FL	23	D	27%	$ 1,776
FL	24	D	20%	$ 1,250
FL	25	R	20%	$ 1,039
FL	26	R	25%	$ 1,310
FL	27	R	25%	$ 2,285
GA	1	R	29%	$ 2,189
GA	2	R	27%	$ 1,796
GA	3	D	35%	$ 2,586
GA	4	R	34%	$ 2,250
GA	5	D	34%	$ 4,212
GA	6	D	44%	$ 5,722
GA	7	R	40%	$ 3,891
GA	8	R	27%	$ 1,782
GA	9	R	34%	$ 2,658
GA	10	R	35%	$ 2,596
GA	11	R	42%	$ 5,128
GA	12	R	28%	$ 1,893
GA	13	D	34%	$ 2,175
GA	14	R	29%	$ 1,963
HI	1	D	32%	$ 2,929
HI	2	D	31%	$ 2,576
ID	1	R	30%	$ 2,434
ID	2	R	29%	$ 2,522
IL	1	D	30%	$ 2,778
IL	2	D	30%	$ 2,675
IL	3	D	32%	$ 3,436
IL	4	D	23%	$ 2,357
IL	5	D	32%	$ 4,564
IL	6	R	46%	$ 7,006
IL	7	D	25%	$ 4,032

State	District	Party Affiliation	% of Tax Units Using SALT Deduction	Average Deduction
IL	8	D	41%	$5,475
IL	9	D	39%	$6,541
IL	10	D	44%	$8,256
IL	11	D	44%	$5,594
IL	12	R	24%	$2,065
IL	13	R	27%	$2,637
IL	14	R	46%	$6,440
IL	15	R	23%	$2,037
IL	16	R	29%	$2,696
IL	17	D	22%	$1,996
IL	18	R	28%	$2,746
IN	1	D	28%	$2,171
IN	2	R	20%	$1,680
IN	3	R	20%	$1,612
IN	4	R	25%	$2,058
IN	5	R	32%	$3,144
IN	6	R	21%	$1,548
IN	7	D	23%	$1,774
IN	8	R	18%	$1,341
IN	9	R	25%	$1,877
IA	1	R	29%	$2,646
IA	2	D	28%	$2,604
IA	3	R	35%	$3,648
IA	4	R	26%	$2,324
KS	1	R	19%	$1,285
KS	2	R	23%	$1,728
KS	3	R	38%	$4,191
KS	4	R	24%	$1,866
KY	1	R	21%	$1,528
KY	2	R	26%	$2,083
KY	3	D	32%	$3,402
KY	4	R	34%	$3,657
KY	5	R	16%	$1,173
KY	6	R	30%	$2,839
LA	1	R	25%	$1,929
LA	2	D	23%	$1,510
LA	3	R	20%	$1,351
LA	4	R	21%	$1,205
LA	5	R	19%	$1,028
LA	6	R	27%	$1,700
ME	1	D	33%	$3,787
ME	2	R	21%	$1,962
MD	1	R	44%	$5,036
MD	2	D	43%	$4,730
MD	3	D	44%	$5,279
MD	4	D	47%	$4,560
MD	5	D	50%	$4,890
MD	6	D	46%	$6,895
MD	7	D	44%	$5,955
MD	8	D	50%	$8,336
MA	1	D	31%	$3,125
MA	2	D	36%	$3,876
MA	3	D	37%	$5,459
MA	4	D	43%	$7,943
MA	5	D	39%	$7,208
MA	6	D	43%	$6,204
MA	7	D	27%	$4,143
MA	8	D	37%	$5,452
MA	9	D	37%	$4,138
MI	1	R	20%	$1,595
MI	2	R	24%	$2,015
MI	3	R	26%	$2,382
MI	4	R	22%	$1,770
MI	5	D	22%	$1,694
MI	6	R	26%	$2,247
MI	7	R	30%	$2,843
MI	8	R	35%	$3,396
MI	9	D	31%	$3,530
MI	10	R	31%	$2,562
MI	11	R	40%	$4,631
MI	12	D	30%	$2,892
MI	13	D	16%	$ 985
MI	14	D	28%	$3,343
MN	1	D	29%	$2,899

State	District	Party Affiliation	% of Tax Units Using SALT Deduction	Average Deduction
MN	2	R	42%	$ 4,685
MN	3	R	44%	$ 7,028
MN	4	D	37%	$ 4,665
MN	5	D	33%	$ 4,635
MN	6	R	41%	$ 4,386
MN	7	D	25%	$ 2,375
MN	8	D	30%	$ 2,598
MS	1	R	22%	$ 1,294
MS	2	D	23%	$ 1,475
MS	3	R	25%	$ 1,633
MS	4	R	23%	$ 1,373
MO	1	D	28%	$ 3,216
MO	2	R	41%	$ 5,075
MO	3	R	30%	$ 2,417
MO	4	R	21%	$ 1,581
MO	5	D	27%	$ 2,294
MO	6	R	27%	$ 2,292
MO	7	R	19%	$ 1,390
MO	8	R	18%	$ 1,107
MT	At-Large	R	28%	$ 8,597
NE	1	R	29%	$ 2,876
NE	2	R	34%	$ 4,132
NE	3	R	20%	$ 1,798
NV	1	D	17%	$ 801
NV	2	R	24%	$ 1,493
NV	3	D	29%	$ 1,692
NV	4	D	23%	$ 1,013
NH	1	D	33%	$ 3,027
NH	2	D	31%	$ 3,011
NJ	1	D	41%	$ 4,962
NJ	2	R	38%	$ 4,104
NJ	3	R	43%	$ 5,106
NJ	4	R	44%	$ 6,994
NJ	5	D	52%	$10,843
NJ	6	D	42%	$ 6,743
NJ	7	R	51%	$12,618
NJ	8	D	27%	$ 3,215
NJ	9	D	34%	$ 5,760
NJ	10	D	31%	$ 4,530
NJ	11	R	52%	$11,612
NJ	12	D	44%	$ 7,726
NM	1	D	28%	$ 1,961
NM	2	R	17%	$ 934
NM	3	D	25%	$ 1,704
NY	1	R	47%	$ 7,861
NY	2	R	47%	$ 7,386
NY	3	D	52%	$14,232
NY	4	D	48%	$ 8,935
NY	5	D	33%	$ 3,075
NY	6	D	26%	$ 2,896
NY	7	D	27%	$ 6,741
NY	8	D	30%	$ 3,357
NY	9	D	26%	$ 3,054
NY	10	D	45%	$21,364
NY	11	R	44%	$ 5,940
NY	12	D	46%	$28,708
NY	13	D	20%	$ 1,650
NY	14	D	28%	$ 2,424
NY	15	D	15%	$ 855
NY	16	D	44%	$14,061
NY	17	D	47%	$12,065
NY	18	D	40%	$ 5,255
NY	19	R	33%	$ 4,204
NY	20	D	34%	$ 4,804
NY	21	R	23%	$ 2,933
NY	22	R	24%	$ 2,694
NY	23	R	22%	$ 2,445
NY	24	R	31%	$ 3,905
NY	25	D	34%	$ 4,325
NY	26	D	24%	$ 2,769
NY	27	R	33%	$ 4,191
NC	1	D	26%	$ 1,985
NC	2	R	31%	$ 2,798
NC	3	R	24%	$ 1,764

State	District	Party Affiliation	% of Tax Units Using SALT Deduction	Average Deduction
NC	4	D	35%	$3,562
NC	5	R	27%	$2,199
NC	6	R	30%	$2,583
NC	7	R	27%	$1,989
NC	8	R	27%	$1,940
NC	9	R	37%	$4,296
NC	10	R	27%	$2,149
NC	11	R	24%	$1,807
NC	12	D	31%	$2,786
NC	13	R	35%	$3,295
ND	At-Large	R	17%	$1,143
OH	1	R	31%	$3,364
OH	2	R	28%	$3,289
OH	3	D	30%	$3,131
OH	4	R	24%	$2,145
OH	5	R	25%	$2,196
OH	6	R	17%	$1,234
OH	7	R	25%	$2,080
OH	8	R	26%	$2,153
OH	9	D	23%	$2,017
OH	10	R	28%	$2,567
OH	11	D	27%	$3,403
OH	12	R	35%	$4,093
OH	13	D	23%	$2,120
OH	14	R	34%	$4,064
OH	15	R	29%	$3,062
OH	16	R	31%	$2,977
OK	1	R	28%	$2,506
OK	2	R	20%	$1,148
OK	3	R	24%	$1,768
OK	4	R	23%	$1,530
OK	5	R	25%	$2,174
OR	1	D	43%	$6,124
OR	2	R	31%	$3,027
OR	3	D	39%	$5,258
OR	4	D	32%	$3,196
OR	5	D	39%	$4,772
PA	1	D	27%	$2,522
PA	2	D	29%	$3,916
PA	3	R	21%	$1,965
PA	4	R	32%	$2,816
PA	5	R	18%	$1,512
PA	6	R	40%	$5,068
PA	7	R	43%	$5,624
PA	8	R	44%	$5,443
PA	9	R	18%	$1,274
PA	10	R	24%	$2,012
PA	11	R	25%	$2,135
PA	12	R	25%	$2,701
PA	13	D	36%	$4,292
PA	14	D	24%	$2,612
PA	15	R	33%	$3,148
PA	16	R	33%	$3,497
PA	17	D	25%	$2,356
PA	18	R	28%	$2,930
RI	1	D	29%	$3,463
RI	2	D	34%	$3,771
SC	1	R	33%	$3,096
SC	2	R	30%	$2,349
SC	3	R	25%	$1,992
SC	4	R	29%	$2,559
SC	5	R	28%	$2,141
SC	6	D	25%	$2,038
SC	7	R	22%	$1,524
SD	At-Large	R	17%	$ 965
TN	1	R	14%	$ 612
TN	2	R	20%	$ 975
TN	3	R	18%	$ 914
TN	4	R	19%	$ 830
TN	5	D	25%	$1,497
TN	6	R	19%	$ 791
TN	7	R	23%	$1,315
TN	8	R	25%	$1,488
TN	9	D	23%	$1,341
TX	1	R	19%	$ 963
TX	2	R	30%	$2,808
TX	3	R	37%	$3,181
TX	4	R	23%	$1,451
TX	5	R	18%	$1,052
TX	6	R	23%	$1,275
TX	7	R	27%	$3,013
TX	8	R	30%	$2,470
TX	9	D	20%	$1,341
TX	10	R	31%	$2,791
TX	11	R	18%	$1,059
TX	12	R	25%	$1,757
TX	13	R	17%	$ 910
TX	14	R	24%	$1,558
TX	15	D	17%	$ 911
TX	16	D	16%	$ 973
TX	17	R	19%	$1,230
TX	18	D	18%	$1,348
TX	19	R	15%	$ 786
TX	20	D	18%	$1,300
TX	21	R	28%	$2,558
TX	22	R	33%	$2,755
TX	23	R	21%	$1,504
TX	24	R	30%	$2,956
TX	25	R	28%	$2,557
TX	26	R	36%	$3,229
TX	27	R	18%	$1,053
TX	28	D	17%	$ 850
TX	29	D	16%	$ 833
TX	30	D	18%	$1,255
TX	31	R	27%	$2,021
TX	32	R	27%	$2,901
TX	33	D	16%	$ 962
TX	34	D	13%	$ 629
TX	35	D	17%	$1,085
TX	36	R	21%	$1,203
UT	1	R	36%	$2,693
UT	2	R	34%	$2,514
UT	3	R	38%	$3,476
UT	4	R	37%	$2,824
VT	At-Large	D	28%	$3,226
VA	1	R	42%	$3,760
VA	2	R	32%	$2,544
VA	3	D	28%	$2,118
VA	4	D	38%	$2,999
VA	5	R	29%	$2,558
VA	6	R	28%	$2,065
VA	7	R	41%	$3,850
VA	8	D	46%	$6,977
VA	9	R	21%	$1,548
VA	10	R	51%	$7,913
VA	11	D	49%	$6,755
WA	1	D	38%	$3,139
WA	2	D	32%	$1,938
WA	3	R	30%	$2,108
WA	4	R	20%	$1,043
WA	5	R	23%	$1,329
WA	6	D	29%	$1,851
WA	7	D	32%	$2,641
WA	8	R	34%	$2,365
WA	9	D	32%	$2,773
WA	10	D	29%	$1,650
WV	1	R	17%	$1,568
WV	2	R	21%	$1,763
WV	3	R	13%	$1,169
WI	1	R	36%	$3,945
WI	2	D	35%	$4,199
WI	3	D	27%	$2,629
WI	4	D	27%	$3,057
WI	5	R	38%	$4,354
WI	6	R	33%	$3,845
WI	7	R	28%	$2,711
WI	8	R	31%	$3,237
WY	At-Large	R	22%	$1,223