



NATIONAL CONFERENCE
of STATE LEGISLATURES

The Forum for America's Ideas

States with Charitable Tax Deductions

March 31, 2015

State	Charitable Tax Deduction
Alabama	X
Alaska	
Arizona	X
Arkansas	X
California	X
Colorado	X
Connecticut	X
Delaware	X
Florida	
Georgia	X
Hawaii	X
Idaho	X
Illinois	
Indiana	
Iowa	X
Kansas	X
Kentucky	X
Louisiana	X
Maine	X
Maryland	X
Massachusetts	X
Michigan	
Minnesota	X
Mississippi	X
Missouri	X
Montana	X

Nebraska	X
Nevada	
New Hampshire	
New Jersey	
New Mexico	X
New York	X
North Carolina	X
North Dakota	X
Ohio	X
Oklahoma	X
Oregon	X
Pennsylvania	
Rhode Island	X
South Carolina	X
South Dakota	
Tennessee	
Texas	
Utah	X
Vermont	X
Virginia	X
Washington	
West Virginia	
Wisconsin	
Wyoming	
Total	34

Source: National Council of NonProfits, 2015