

State and Local Sales Tax Deduction by State, Tax Year 2020

State	Number of returns with deduction	Share of total returns with deduction (percent)	Share of returns in state (percent)	Amount of deduction (dollars)	Share of total amount claimed (percent)	Average amount claimed per return with deduction (dollars)	Share of total federal income taxes (percent)	Deduction as share of state AGI (percent)
United States, total	3,666,480	100.0%	2.2%	\$7,860,139,000	100.0%	\$2,144	100.0%	0.1%
Alabama	25,220	0.7%	1.1%	\$48,018,000	0.6%	\$1,904	0.9%	0.0%
Alaska	5,250	0.1%	1.5%	\$7,008,000	0.1%	\$1,335	0.2%	0.0%
Arizona	60,870	1.7%	1.8%	\$130,589,000	1.7%	\$2,145	1.8%	0.1%
Arkansas	10,940	0.3%	0.8%	\$23,935,000	0.3%	\$2,188	0.5%	0.0%
California	450,350	12.3%	2.3%	\$863,488,000	11.0%	\$1,917	16.0%	0.0%
Colorado	26,550	0.7%	0.9%	\$44,352,000	0.6%	\$1,671	2.0%	0.0%
Connecticut	16,420	0.4%	0.9%	\$23,740,000	0.3%	\$1,446	1.8%	0.0%
Delaware	840	0.0%	0.2%	\$2,329,000	0.0%	\$2,773	0.3%	0.0%
District of Columbia	3,120	0.1%	0.9%	\$6,243,000	0.1%	\$2,001	0.4%	0.0%
Florida	645,170	17.6%	5.7%	\$1,445,827,000	18.4%	\$2,241	7.5%	0.2%
Georgia	55,430	1.5%	1.1%	\$101,611,000	1.3%	\$1,833	2.5%	0.0%
Hawaii	10,670	0.3%	1.5%	\$13,953,000	0.2%	\$1,308	0.3%	0.0%
Idaho	10,340	0.3%	1.2%	\$19,001,000	0.2%	\$1,838	0.4%	0.0%
Illinois	90,630	2.5%	1.4%	\$149,779,000	1.9%	\$1,653	4.0%	0.0%
Indiana	9,350	0.3%	0.3%	\$18,590,000	0.2%	\$1,988	1.4%	0.0%
Iowa	16,520	0.5%	1.1%	\$22,010,000	0.3%	\$1,332	0.7%	0.0%
Kansas	16,770	0.5%	1.2%	\$34,823,000	0.4%	\$2,077	0.7%	0.0%
Kentucky	10,730	0.3%	0.5%	\$14,784,000	0.2%	\$1,378	0.8%	0.0%
Louisiana	16,910	0.5%	0.8%	\$43,939,000	0.6%	\$2,598	0.8%	0.0%
Maine	3,650	0.1%	0.5%	\$4,045,000	0.1%	\$1,108	0.3%	0.0%
Maryland	34,180	0.9%	1.1%	\$60,309,000	0.8%	\$1,764	2.1%	0.0%
Massachusetts	32,680	0.9%	0.9%	\$40,162,000	0.5%	\$1,229	3.4%	0.0%
Michigan	32,320	0.9%	0.6%	\$49,613,000	0.6%	\$1,535	2.4%	0.0%
Minnesota	19,590	0.5%	0.7%	\$30,205,000	0.4%	\$1,542	1.7%	0.0%
Mississippi	18,050	0.5%	1.4%	\$42,333,000	0.5%	\$2,345	0.4%	0.1%
Missouri	28,030	0.8%	0.9%	\$46,973,000	0.6%	\$1,676	1.4%	0.0%
Montana	910	0.0%	0.2%	\$2,115,000	0.0%	\$2,324	0.3%	0.0%
Nebraska	14,530	0.4%	1.5%	\$27,743,000	0.4%	\$1,909	0.5%	0.0%
Nevada	99,710	2.7%	6.2%	\$264,342,000	3.4%	\$2,651	1.0%	0.2%
New Hampshire	1,240	0.0%	0.2%	\$4,059,000	0.1%	\$3,273	0.5%	0.0%
New Jersey	113,970	3.1%	2.4%	\$131,774,000	1.7%	\$1,156	3.8%	0.0%
New Mexico	7,240	0.2%	0.7%	\$15,439,000	0.2%	\$2,132	0.4%	0.0%
New York	156,380	4.3%	1.5%	\$197,574,000	2.5%	\$1,263	8.3%	0.0%
North Carolina	40,020	1.1%	0.8%	\$59,213,000	0.8%	\$1,480	2.4%	0.0%
North Dakota	5,190	0.1%	1.4%	\$5,834,000	0.1%	\$1,124	0.2%	0.0%
Ohio	38,780	1.1%	0.7%	\$52,440,000	0.7%	\$1,352	2.6%	0.0%
Oklahoma	16,530	0.5%	0.9%	\$30,174,000	0.4%	\$1,825	0.7%	0.0%
Oregon	2,670	0.1%	0.1%	\$6,738,000	0.1%	\$2,524	1.1%	0.0%
Pennsylvania	59,730	1.6%	0.9%	\$66,043,000	0.8%	\$1,106	3.6%	0.0%
Rhode Island	3,600	0.1%	0.6%	\$4,734,000	0.1%	\$1,315	0.3%	0.0%
South Carolina	21,450	0.6%	0.9%	\$32,924,000	0.4%	\$1,535	1.1%	0.0%
South Dakota	16,070	0.4%	3.6%	\$35,496,000	0.5%	\$2,209	0.2%	0.1%
Tennessee	132,270	3.6%	3.9%	\$397,019,000	5.1%	\$3,002	1.6%	0.2%
Texas	828,060	22.6%	6.0%	\$2,001,888,000	25.5%	\$2,418	7.9%	0.2%
Utah	11,510	0.3%	0.8%	\$26,225,000	0.3%	\$2,278	0.8%	0.0%
Vermont	1,670	0.0%	0.5%	\$1,509,000	0.0%	\$904	0.2%	0.0%
Virginia	43,650	1.2%	1.0%	\$71,485,000	0.9%	\$1,638	2.8%	0.0%
Washington	364,730	9.9%	9.5%	\$1,078,237,000	13.7%	\$2,956	3.1%	0.3%
West Virginia	1,350	0.0%	0.2%	\$2,315,000	0.0%	\$1,715	0.3%	0.0%
Wisconsin	21,220	0.6%	0.7%	\$22,856,000	0.3%	\$1,077	1.4%	0.0%
Wyoming	11,220	0.3%	3.9%	\$25,753,000	0.3%	\$2,295	0.2%	0.1%
Other Areas	2,040	0.1%	0.3%	\$7,906,000	0.1%	\$3,875	0.3%	0.0%

Source: IRS, Statistics of Income Division, Historical Table 2, December 2022; Tax Policy Center analysis.

Notes: [1] "Other Areas" include returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed in Puerto Rico and by residents of Puerto Rico with income from sources outside Puerto Rico or with income earned as U.S. government employees.

[2] Data presented in this table includes the following variables: Number of returns (N1), Adjust gross income (AGI) (A00100), Income tax after credits amount (A06500), Number of returns with State and local general sales tax (N18450), and State and local general sales tax amount (A18450). The IRS documentation guide is available here: <https://www.irs.gov/statistics/soi-tax-stats-historic-table-2>.