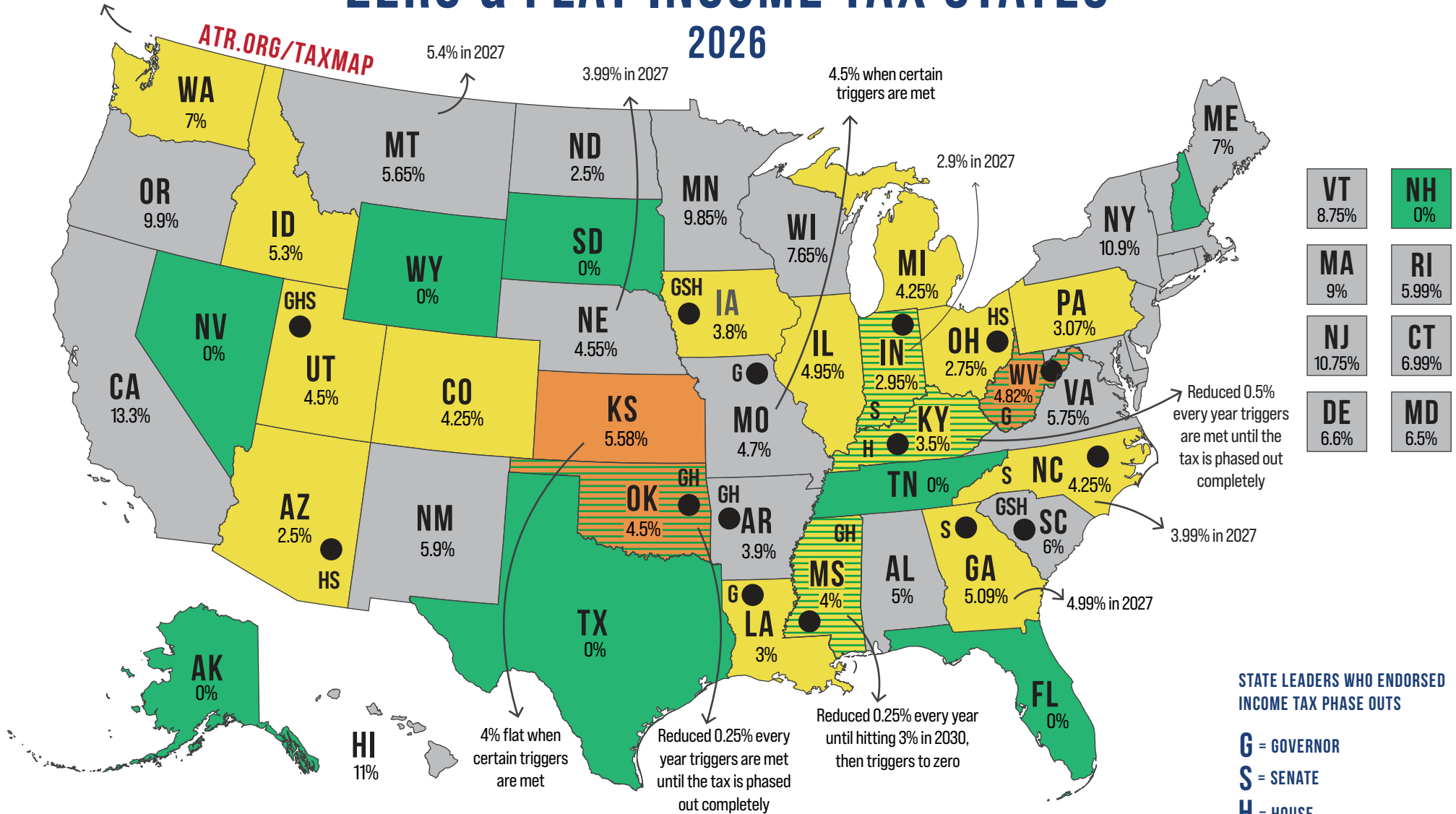


Applies to the capital gains
tax enacted in 2021

ZERO & FLAT INCOME TAX STATES

2026

ATR.ORG/TAXMAP



STATE LEADERS WHO ENDORSED
INCOME TAX PHASE OUTS

G = GOVERNOR

S = SENATE

H = HOUSE

● = LEADERS IN THIS STATE
ENDORSED ELIMINATING
INCOME TAX

ZERO INCOME TAX

FLAT INCOME TAX

GRADUATED INCOME TAX

PASSED LEGISLATION TO ELIMINATE INCOME TAX

PASSED LEGISLATION TO MOVE TO A FLAT INCOME TAX

STAY INFORMED



NOTE: PERCENTAGES REFLECT TOP MARGINAL STATE INDIVIDUAL INCOME TAX RATES AS OF JANUARY 1, 2026