

E30. Dates of Adoption of Major State Taxes

| State | Individual Income | Corporate Income | General Sales | Gasoline | Cigarettes | Distilled Spirits (a) |
|----------------|-------------------|------------------|---------------|----------|------------|-----------------------|
| Alabama | 1933 | 1933 | 1936 | 1923 | 1935 | — |
| Alaska | — | 1949 | — | 1946 | 1949 | 1959 |
| Arizona | 1933 | 1933 | 1933 | 1921 | 1935 | 1933 |
| Arkansas | 1929 | 1929 | 1935 | 1921 | 1929 | 1935 |
| California | 1935 | 1929 | 1933 | 1923 | 1959 | 1935 |
| Colorado | 1937 | 1937 | 1935 | 1919 | 1964 | 1933 |
| Connecticut | 1991 (c) | 1915 | 1947 | 1921 | 1935 | 1937 |
| Delaware | 1917 | 1957 | — | 1923 | 1943 | 1933 |
| Florida | — | 1971 | 1949 | 1921 | 1943 | 1935 |
| Georgia | 1929 | 1929 | 1951 | 1921 | 1937 | 1937 |
| Hawaii | 1901 | 1901 | 1935 | 1932 | 1939 | 1939 |
| Idaho | 1931 | 1931 | 1965 | 1923 | 1945 | — |
| Illinois | 1969 | 1969 | 1933 | 1927 | 1941 | 1934 |
| Indiana | 1963 | 1963 | 1933 | 1923 | 1947 | 1933 |
| Iowa | 1934 | 1934 | 1933 | 1925 | 1921 | — |
| Kansas | 1933 | 1933 | 1937 | 1925 | 1927 | 1948 |
| Kentucky | 1936 | 1936 | 1960 | 1920 | 1936 | 1934 |
| Louisiana | 1934 | 1934 | 1938 | 1921 | 1932 | 1934 |
| Maine | 1969 | 1969 | 1951 | 1923 | 1941 | — |
| Maryland | 1937 | 1937 | 1947 | 1922 | 1958 | 1933 |
| Massachusetts | 1916 | 1919 | 1966 | 1929 | 1939 | 1933 |
| Michigan | 1967 | 1967 | 1933 | 1925 | 1947 | — |
| Minnesota | 1933 | 1933 | 1967 | 1925 | 1947 | 1934 |
| Mississippi | 1912 | 1921 | 1930 | 1922 | 1932 | 1966 |
| Missouri | 1917 | 1917 | 1934 | 1925 | 1955 | 1934 |
| Montana | 1933 | 1917 | — | 1921 | 1947 | — |
| Nebraska | 1967 | 1967 | 1967 | 1925 | 1947 | 1935 |
| Nevada | — | — | 1955 | 1923 | 1947 | 1935 |
| New Hampshire | 1923 (b) | 1970 | — | 1923 | 1939 | — |
| New Jersey | 1976 | 1958 | 1966 | 1927 | 1948 | 1933 |
| New Mexico | 1933 | 1933 | 1933 | 1919 | 1943 | 1934 |
| New York | 1919 | 1917 | 1965 | 1929 | 1939 | 1933 |
| North Carolina | 1921 | 1921 | 1933 | 1921 | 1969 | — |
| North Dakota | 1919 | 1919 | 1935 | 1919 | 1927 | 1936 |
| Ohio | 1971 | 1971 | 1934 | 1925 | 1931 | — |
| Oklahoma | 1915 | 1931 | 1933 | 1923 | 1933 | 1959 |
| Oregon | 1930 | 1929 | — | 1919 | 1965 | — |
| Pennsylvania | 1971 | 1935 | 1953 | 1921 | 1937 | — |
| Rhode Island | 1971 | 1947 | 1947 | 1925 | 1939 | 1933 |
| South Carolina | 1922 | 1922 | 1951 | 1922 | 1923 | 1935 |
| South Dakota | — | — | 1933 | 1922 | 1923 | 1935 |
| Tennessee | 1931 (b) | 1923 | 1947 | 1923 | 1925 | 1939 |
| Texas | — | — | 1961 | 1923 | 1931 | 1935 |
| Utah | 1931 | 1931 | 1933 | 1923 | 1923 | — |
| Vermont | 1931 | 1931 | 1969 | 1923 | 1937 | — |
| Virginia | 1916 | 1915 | 1966 | 1923 | 1960 | — |
| Washington | — | — | 1933 | 1921 | 1935 | — |
| West Virginia | 1961 | 1967 | 1933 | 1923 | 1947 | — |
| Wisconsin | 1911 | 1911 | 1961 | 1925 | 1939 | 1934 |
| Wyoming | — | — | 1935 | 1923 | 1951 | — |

(a) Excludes excises by the states that own and operate liquor stores.

(b) Taxes are limited: New Hampshire and Tennessee (interest and dividends).

(c) Individual income tax imposed in 1991. Prior to that date, tax was imposed on capital gains and dividends.

Source: Tax Foundation.