

TABLE 2: Inheritance Tax Laws in the United States

State	Created	Abolished	State	Created	Abolished
Alabama	1848	1868	Montana	1897	2000
Arizona	1912	1937	Nebraska	1901	Remains
Arkansas	1901	1941	Nevada	1913	1925
California	1893	2004	New Hampshire	1878	2003
Colorado	1901	1980	New Jersey	1892	Remains
Connecticut	1889	2005	New Mexico	1919	1973
Delaware	1869	1999	New York*	1885	1930
Florida	Never Enacted		North Carolina	1847	1999
Georgia	1913	**	North Dakota	1903	1927
Hawaii	1892	2012	Ohio	1893	2010
Idaho	1907	2002	Oklahoma	1907	1965
Illinois	1887	1983	Oregon*	1903	1987
Indiana	1913	2013	Pennsylvania	1826	Remains
Iowa	1896	Remains	Rhode Island	1916	**
Kansas	1909	1998	South Carolina	1922	**
Kentucky	1906	Remains	South Dakota	1905	2001
Louisiana*	1828	2008	Tennessee	1891	2016
Maine	1893	2003	Texas*	1907	2005
Maryland	1845	Remains	Utah	1901	2005
Massachusetts	1891	2002	Vermont	1896	1969
Michigan	1893	1998	Virginia	1844	1980
Minnesota	1875	2000	Washington	1901	1982
Mississippi	1918	1956	West Virginia	1887	1985
Missouri	1895	1980	Wisconsin	1868	1987
			Wyoming	1903	1983

* Originally only levied on foreign heirs, repealed in 1877 and reinstated in 1894, declared unconstitutional in 1897 and new law approved in 1904 under a new constitution. Repealed in 2008 but went into effect on Jan. 1, 2012.

** Law was effectively repealed at date listed. Formal repeal of the law from statute did not occur until 2004 in NY, 2015 in TX, and 2012 in OR.

— Repealed in 1913 and reinstated in 1915.

** The tax has been repealed in these states but attempts to find the date of repeal were unsuccessful.

Alaska was not a state during most of the inheritance tax history and never levied the tax.

Nebraska Inheritance Tax

RD Boyd

Nebraska Inheritance Tax:

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