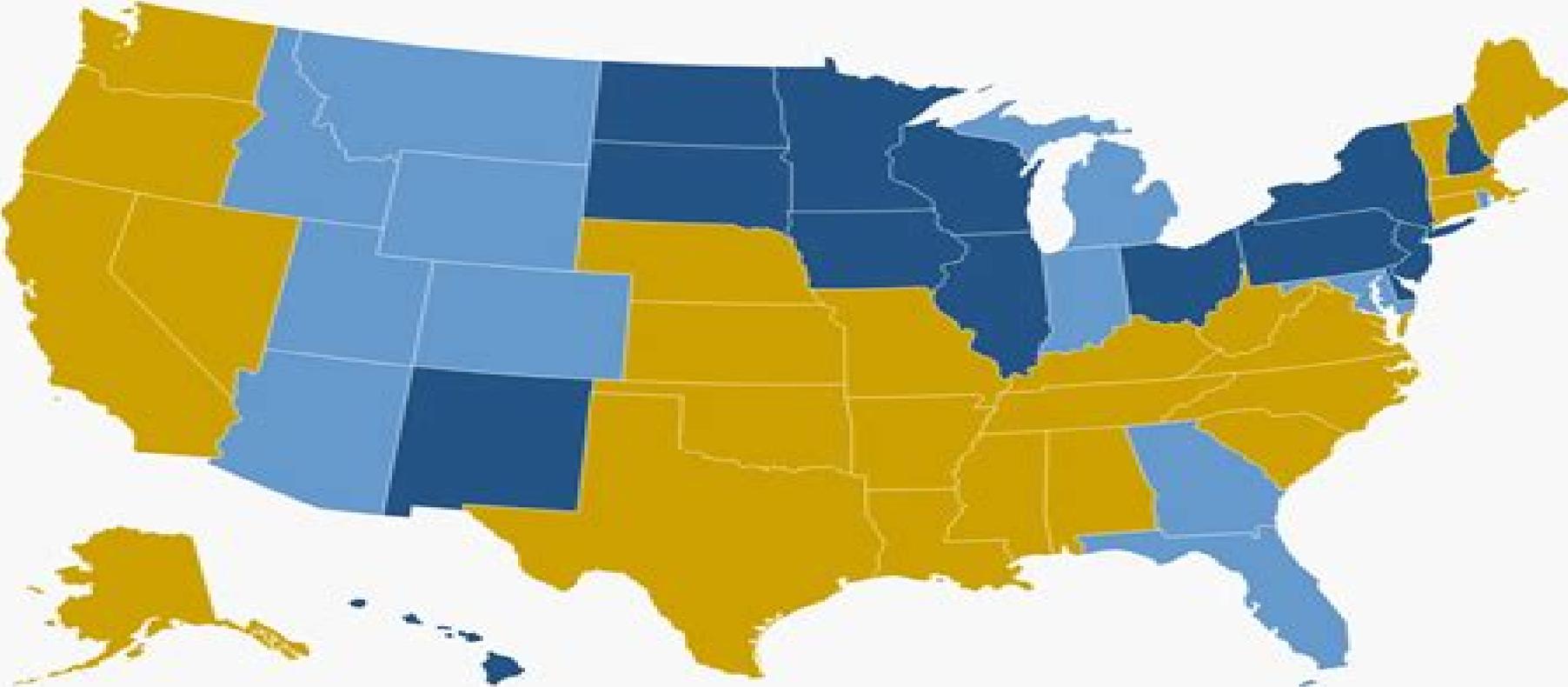


Many States Reduce the Burden of Personal Property Taxes

State Tax Treatment of Business Personal Property as of January 1, 2025

■ De Minimis Exemption ■ Exempt ■ Fully Taxed



Note: MN, NJ, NM, NY, ND, and SD generally exempt personal property, but may tax centrally assessed property or other limited classes of personal property. KS and KY have a \$1,000 and \$1,5000 exemption, respectively, not included here because it is too small to meaningfully reduce compliance burdens of businesses.

Source: Sources: State statutes; Tax Foundation research.

Personal States

**National Education Association of the
United States**



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