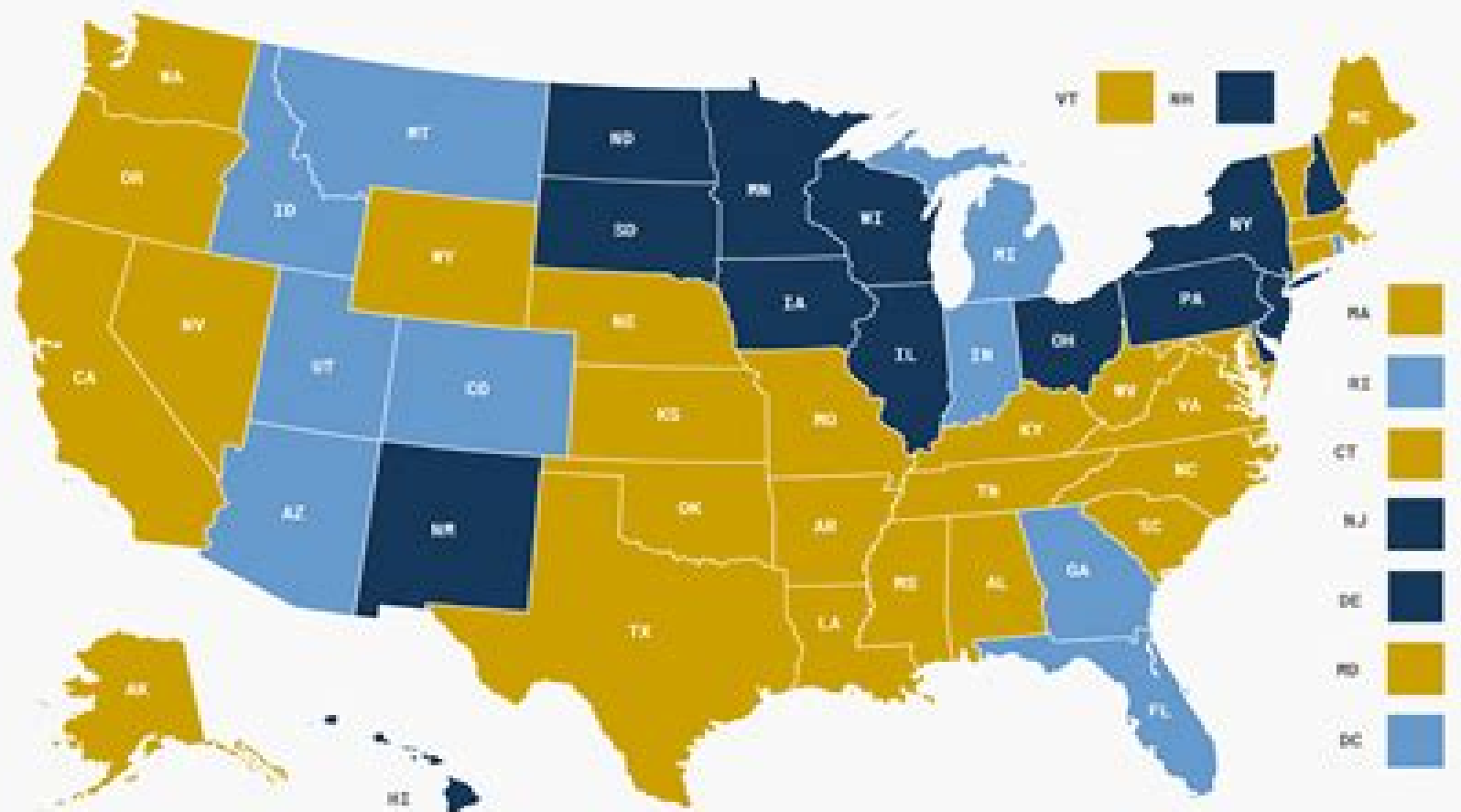


# Many States Reduce the Burden of Personal Property Taxes

*State Tax Treatment of Business Personal Property (2024)*



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. KY has a \$1,000 exemption, not included here because it is too small to meaningfully reduce compliance burdens for businesses.

Sources: State statutes; Tax Foundation research.

**Exempt**  
**De Minimis Exemption**  
**Fully Taxed**

# Man Of No Property

**Aylmer Maude**



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