

Figure 2. States with a State Estate or Inheritance Tax in 2013.

State	Tax Type	Exemption	Top Rate	Notes
Connecticut	Estate	\$2M	12%	
Delaware	Estate	\$5.12M	16%	Expires July 2013
District of Columbia	Estate	\$1M	16%	
Hawaii	Estate	\$5.12M	16%	
Illinois	Estate	\$4M	15.7%	
Indiana	Inheritance	\$250k	10%	Higher rates for non-lineal heirs
Iowa	Inheritance	\$25k	15%	Only applies to non-lineal heirs
Kentucky	Inheritance	\$500	16%	Only applies to non-lineal heirs
Maine	Estate	\$2M	12%	
Maryland	Estate	\$1M	16%	
Maryland	Inheritance	\$1,000	10%	Only applies to non-lineal heirs
Massachusetts	Estate	\$1M	16%	
Minnesota	Estate	\$1M	16%	
Nebraska	Inheritance	\$40,000	1%	Higher rates for non-lineal heirs
New Jersey	Estate	\$675k	16%	
New Jersey	Inheritance	\$500	16%	Only applies to non-lineal heirs
New York	Estate	\$1M	16%	
North Carolina	Estate	\$5.12M	16%	
Oregon	Estate	\$1M	16%	
Pennsylvania	Inheritance	\$3,500	4.5%	Higher rates for non-lineal heirs
Rhode Island	Estate	\$892,865	16%	Exemption indexed for inflation
Tennessee	Inheritance	\$1M	9.5%	Applies for lineal & non-lineal heirs
Vermont	Estate	\$2.75M	16%	
Washington	Estate	\$2M	19%	

Source: Survey of State Estate, Inheritance, & Gift Taxes, Minnesota House of Representatives Legislative Brief,
<http://www.house.leg.state.mn.us/hrd/pubs/estatesurv.pdf>