

Table 21: State Death & Gift Taxes as of January 1, 2007

State	Type of Tax
Connecticut (1)	Inheritance tax
Illinois (2)	Pick-up tax
Kansas (2)	Pick-up tax
Maine (2)	Pick-up tax
Maryland	Inheritance tax
Massachusetts (2)	Pick-up tax
Minnesota (2)	Pick-up tax
Nebraska (2)	Inheritance tax
New Jersey	Inheritance tax
New York (2)	Pick-up tax
North Carolina (1)(2)	Pick-up tax
Oklahoma	Inheritance tax
Oregon (2)	Pick-up tax
Rhode Island (2)	Pick-up tax
Vermont (2)	Pick-up tax
Virginia (2)	Pick-up tax
Washington (2)	Pick-up tax
Wisconsin (2)	Pick-up tax

(1) States with added gift tax.

(2) States which have decoupled from the 2001 federal legislation which reduces the maximum federal credit for state death tax. These states enacted pick-up taxes at pre-2002 rates or enacted new standalone death taxes.

Source: NYS Department of Taxation and Finance, Office of Tax Policy Analysis.