Table 1. Potential Number of Tax Units that May Benefit from an "above-the-line" Deduction for Property Taxes Paid, By State, 2005

State	Owner Occupied Housing Units	Returns with Real Estate Property Taxes Paid Deduction	Tax Units that May Benefit from a New Deduction for Property Taxes Paid	Median Property Taxes Paid
Alabama	1,261,475	498,063	763,412	$302
Alaska	147,019	79,047	67,972	$2,241
Arizona	1,502,457	864,688	637,769	$1,133
Arkansas	736,825	236,686	500,139	$459
California	7,070,138	5,224,002	1,846,136	$2,278
Colorado	1,233,695	827,901	405,794	$1,297
Connecticut	919,943	700,479	219,464	$3,865
Delaware	229,860	133,441	96,419	$806
District of Columbia	105,518	79,592	25,926	$1,444
Florida	4,903,949	2,366,979	2,536,970	$1,495
Georgia	2,218,217	1,334,250	883,967	$1,050
Hawaii	256,578	160,465	96,113	$924
Idaho	379,948	197,145	182,803	$1,226
Illinois	3,277,573	1,930,765	1,346,808	$2,904
Indiana	1,759,089	817,292	941,797	$1,079
Iowa	877,796	388,095	489,701	$1,355
Kansas	744,580	355,493	389,087	$1,337
Kentucky	1,167,973	496,098	671,875	$693
Louisiana	1,136,873	250,970	885,903	$175
Maine	389,203	185,050	204,153	$1,742
Maryland	1,438,614	1,110,649	327,965	$2,159
Massachusetts	1,567,885	1,163,183	404,702	$2,974
Michigan	2,903,328	1,569,212	1,334,116	$1,846
Minnesota	1,530,659	959,556	571,103	$1,618
Mississippi	757,446	239,302	518,144	$416
Missouri	1,614,217	757,331	856,886	$1,012
Montana	254,458	124,729	129,729	$1,309
Nebraska	474,682	227,335	247,347	$1,889
Nevada	550,125	374,845	175,280	$1,445
New Hampshire	362,854	225,495	137,359	$3,920
New Jersey	2,114,072	1,662,729	451,343	$5,352
New Mexico	504,354	197,843	306,511	$707
New York	3,936,378	2,503,320	1,433,058	$3,076
North Carolina	2,325,140	1,260,312	1,064,828	$966
North Dakota	182,490	49,365	133,125	$1,326
Ohio	3,152,610	1,671,488	1,481,122	$1,598
Oklahoma	937,051	400,073	536,978	$635
Oregon	909,113	613,367	295,746	$1,910
Pennsylvania	3,474,048	1,721,496	1,752,552	$1,937
Rhode Island	254,639	177,552	77,087	$3,071
South Carolina	1,146,620	558,233	588,387	$642

State	Owner Occupied Housing Units	Returns with Real Estate Property Taxes Paid Deduction	Tax Units that May Benefit from a New Deduction for Property Taxes Paid	Median Property Taxes Paid
South Dakota	214,246	61,182	153,064	$1,404
Tennessee	1,638,837	600,520	1,038,317	$794
Texas	5,162,604	2,184,440	2,978,164	$1,926
Utah	558,769	377,007	181,762	$1,130
Vermont	176,860	88,933	87,927	$2,835
Virginia	2,012,391	1,296,071	716,320	$1,418
Washington	1,584,549	1,009,839	574,710	$2,250
West Virginia	558,289	118,192	440,097	$389
Wisconsin	1,556,441	941,564	614,877	$2,777
Wyoming	146,504	50,121	96,383	$737

Sources: CRS calculations based on U.S. Census Bureau, American Community Survey, and Internal Revenue Service, Statistics of Income.