

State Deductions for Medical Expenses

Alabama	Expenses exceeding 4% of AGI (long-term care premiums are fully deductible)
Alaska	No state income tax
Arizona	100% of medical expenses
Arkansas	Same as federal
California	Same as federal except medical expenses paid on behalf of a domestic partner are deductible.
Colorado	Same as federal
Connecticut	None
Delaware	Same as federal
District of Columbia	Same as federal
Florida	No state income tax
Georgia	Same as federal
Hawaii	Expenses exceeding 7.5% of Hawaii AGI. Available to non-itemizers
Idaho	Same as federal
Illinois	None
Indiana	None
Iowa	Same as federal except subtract expenses for the purchase of health benefits coverage or insurance.
Kansas	Same as federal, except only 50% of federal amount is deductible
Kentucky	None (repealed 2018)
Louisiana	Same as Federal. Total Itemized deductions reduced by federal standard deduction
Maine	Same as federal
Maryland	Same as federal
Massachusetts	Medical expenses exemption, same as Federal
Michigan	None
Minnesota	Same as federal
Mississippi	Same as federal
Missouri	Same as federal
Montana	Expenses exceeding 7.5% of Montana AGI
Nebraska	Same as federal

Nevada	No state income tax
New Hampshire	No state income tax (except dividends and interest)
New Jersey	Expenses exceeding 2% of New Jersey AGI
New Mexico	Varies by income level. Up to 25% deductibility for AGI below \$15,000 (single) and \$30,000(married) to 10% over \$70,000 (married) and \$35,000 (single)
New York	Same as federal
North Carolina	Same as federal
North Dakota	Same as federal (start place is FTI)
Ohio	Only for unreimbursed long-term care insurance premiums, unsubsidized health insurance premiums
Oklahoma	Same as federal
Oregon*	Yes, but only for taxpayers under \$200,000 in AGI and over the age of 65
Pennsylvania	None
Rhode Island	None
South Carolina	Same as federal, start place is FTI
South Dakota	No state income tax
Tennessee	No state income tax, only interest and dividends
Texas	No state income tax
Utah	Same as federal
Vermont	None
Virginia	Same as federal
Washington	No state income tax
West Virginia	None
Wisconsin	Same as federal, itemized deduction credit
Wyoming	No state income tax