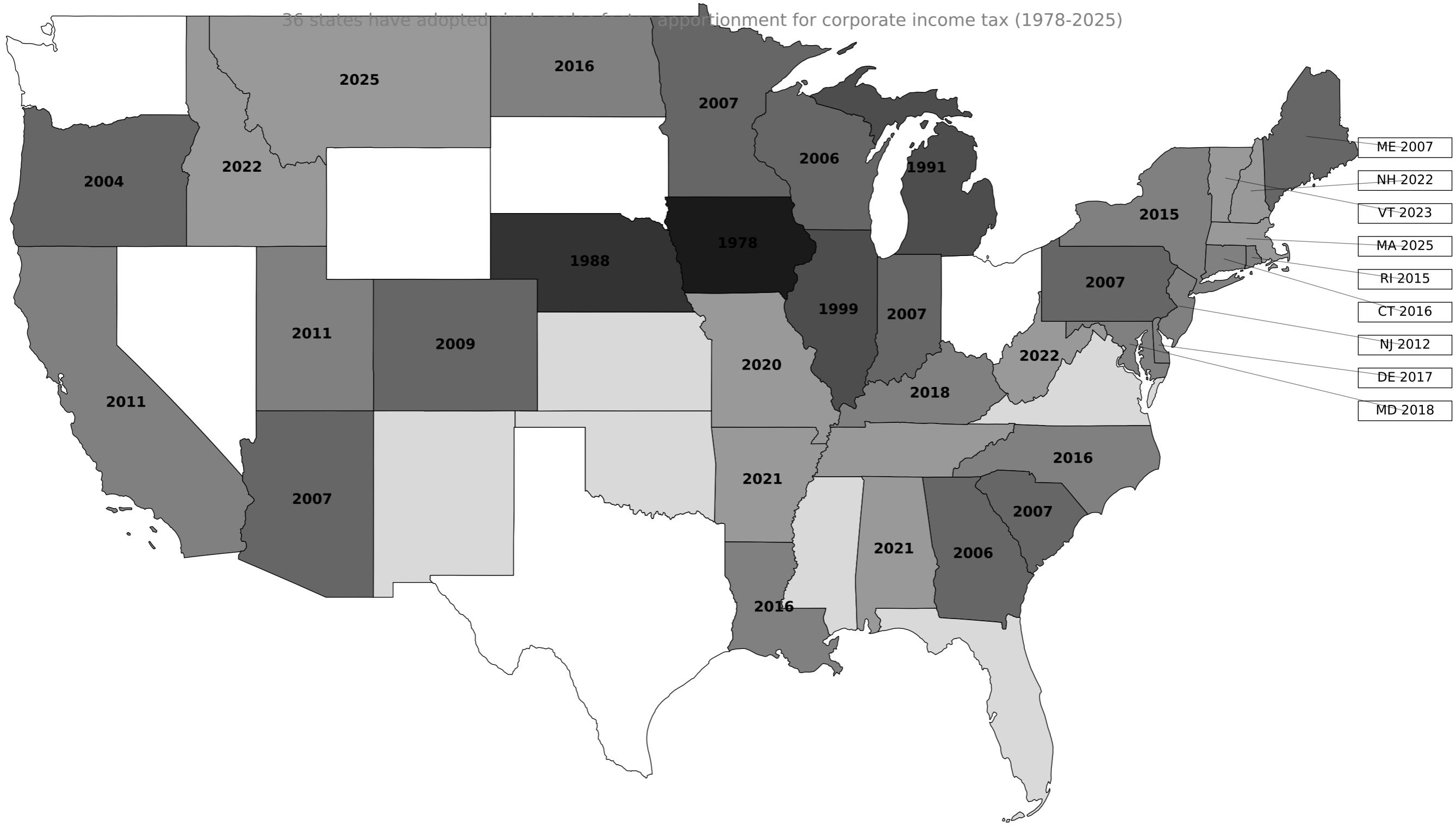
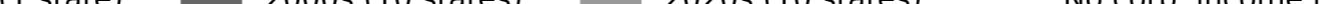


Single Sales Factor Apportionment Adoption in the United States

36 states have adopted apportionment for corporate income tax (1978-2025)




 Legend for state tax changes from 1970s to 2020s:

- 1970s (1 state)
- 1980s (1 state)
- 1990s (2 states)
- 2000s (10 states)
- 2010s (12 states)
- 2020s (10 states)
- Corp. tax, no SSF (8 states)
- No corp. income tax (6 states)

Note: This map shows the temporal and geographic spread of single sales factor adoption. States with corporate income tax but no SSF are shown in light gray. States with no corporate income tax are shown in white.