

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

---

## **State Tax Changes Taking Effect January 1, 2023.**

Most state tax changes take effect at the beginning of the calendar year (January 1) or at the beginning of the fiscal year (July 1 for most states).

On January 1, 2023, thirty-eight states have noteworthy tax changes taking effect. Most of these changes represent net tax reductions, the result of an unprecedented wave of rate reductions and other tax cuts in the past two years as states respond to burgeoning revenues, greater tax competition in an era of enhanced mobility, and the impact of high inflation on residents.

[Continue reading.](#)

**The Tax Foundation**

December 22, 2022

Copyright © 2025 Bond Case Briefs | [bondcasebriefs.com](https://bondcasebriefs.com)