

Topic: LLC Franchise Tax

Question by: Earl B. Weaver, Jr.

Jurisdiction: Illinois

Date: May 17, 2019

Jurisdiction	Question(s)
	How many jurisdictions, if any charge a franchise tax (permission to do business) on LLC's in addition to their registration fee. If so, is it charged upon the amount of their membership interest or a flat rate.
Manitoba	
Corporations Canada	
Alabama	
Alaska	
Arizona	
Arkansas	
California	California's Franchise Tax Board charges an annual minimum franchise tax of \$800.
Colorado	
Connecticut	Update to my response. Connecticut did repeal its business entity tax last week, so my answer to the question is now is "we don't have one."
Delaware	
District of Columbia	
Florida	
Georgia	
Hawaii	
Idaho	
Illinois	
Indiana	Indiana is the same as Ohio.
Iowa	

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Kansas	
Kentucky	
Louisiana	Not in Louisiana.
Maine	Maine does not charge a franchise tax.
Maryland	
Massachusetts	
Michigan	Michigan does not charge a franchise tax on LLCs.
Minnesota	Minnesota does not charge a franchise tax on LLCs.
Mississippi	MS does not charge any additional fees.
Missouri	
Montana	
Nebraska	
Nevada	Nevada has a \$200/year State Business License fee for LLC on top of the normal registration and annual list fees.
New Hampshire	
New Jersey	
New Mexico	
New York	
North Carolina	The North Carolina Secretary of State also doesn't collect franchise tax. However, the NC Department of Revenue collects the franchise tax. If an LLC has selected to be taxed as a Corporation, they are required to pay the franchise tax to the NC Department of Revenue.
North Dakota	
Ohio	Ohio does not charge a franchise tax on LLCs.
Oklahoma	

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Oregon	
Pennsylvania	
Rhode Island	
South Carolina	
South Dakota	
Tennessee	
Texas	
Utah	
Vermont	
Virginia	
Washington	
West Virginia	
Wisconsin	
Wyoming	

Additional comments:

Full text of email:

Greetings from Illinois!

How many jurisdictions, if any charge a franchise tax (permission to do business) on LLC's in addition to their registration fee. If so, is it charged upon the amount of their membership interest or a flat rate.

I look forward to seeing you next week .

Earl B. Weaver, Jr.
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