

Table 6

State Business Tax Climate Index, 2004

State	Total Score	Rank	State	Total Score	Rank
U.S.	5.000	-	Mont.	5.633	17
Ala.	5.664	16	Nebr.	4.767	35
Alaska	6.846	3	Nev.	6.494	6
Ariz.	5.491	19	N.H.	6.629	5
Ark.	4.441	43	N.J.	4.782	34
Calif.	4.607	38	N.M.	4.502	40
Colo.	6.352	8	NY.	4.043	49
Conn.	4.699	37	N.C.	4.861	30
Del.	5.570	18	N.D.	4.504	39
Fla.	6.925	2	Ohio	4.866	29
Ga.	5.443	20	Okla.	5.682	14
Hawaii	3.742	50	Ore.	6.150	10
Idaho	4.851	31	Pa.	5.311	22
Ill.	5.211	23	R.I.	4.249	46
Ind.	5.737	12	S.C.	5.182	24
Iowa	5.032	28	S.D.	7.365	1
Kans.	4.822	32	Tenn.	5.668	15
Ky.	4.345	44	Tex.	6.798	4
La.	5.062	27	Utah	5.095	26
Maine	4.444	42	Vt.	4.310	45
Md.	5.422	21	Va.	5.738	12
Mass.	4.803	33	Wash.	6.252	9
Mich.	4.703	36	W.Va.	4.240	47
Minn.	4.063	48	Wis.	4.460	41
Miss.	5.146	25	Wyo.	6.446	7
Mo.	5.840	11	D.C.	3.702	-

Note: The State Business Tax Climate Index is a measure of how each state's tax laws affect economic performance. Many state and county tax laws in place at the beginning of the year are tallied (see tables 7 through 11). The higher the score, the better the business tax climate.

Source: Tax Foundation.