

Major Components of the State Business Tax Climate Index, FY 2010

State	Overall Rank	Corporate Tax Index Rank	Individual Income Tax Index Rank	Sales Tax Index Rank	Unemployment Insurance Tax Index Rank	Property Tax Index Rank
Alabama	19	23	18	25	16	17
Alaska	3	26	1	5	29	15
Arizona	28	22	24	46	2	4
Arkansas	40	39	35	43	17	20
California	48	34	48	48	14	13
Colorado	13	12	16	31	20	6
Connecticut	38	18	25	27	34	48
Delaware	8	49	36	1	13	7
Florida	5	15	1	32	3	22
Georgia	29	8	31	23	22	36
Hawaii	24	10	44	11	12	8
Idaho	18	17	30	12	48	3
Illinois	30	27	10	41	46	39
Indiana	12	21	11	20	11	12
Iowa	46	45	42	33	33	31
Kansas	32	40	22	24	6	32
Kentucky	20	42	33	7	36	19
Louisiana	35	19	26	47	8	24
Maine	34	43	17	6	40	41
Maryland	45	14	49	10	37	38
Massachusetts	36	47	14	26	49	45
Michigan	17	48	15	9	45	33
Minnesota	43	44	38	40	38	16
Mississippi	21	13	19	35	4	23
Missouri	16	5	28	16	7	18
Montana	6	16	23	3	21	10
Nebraska	33	35	32	17	15	34
Nevada	4	3	1	44	42	14
New Hampshire	7	50	9	2	39	40
New Jersey	50	41	47	38	25	50
New Mexico	23	32	20	42	19	1
New York	49	20	50	36	47	43
North Carolina	39	25	37	34	5	37
North Dakota	25	30	34	21	28	5
Ohio	47	38	46	37	10	49
Oklahoma	31	7	27	45	1	27
Oregon	14	31	45	4	30	9
Pennsylvania	27	37	13	29	41	42
Rhode Island	44	36	39	13	50	47
South Carolina	26	9	29	18	43	26
South Dakota	1	1	1	30	35	11
Tennessee	22	11	8	49	32	46
Texas	11	46	7	39	9	30
Utah	10	6	12	28	24	2
Vermont	41	28	41	14	18	44

Virginia	15	4	21	8	44	29
Washington	9	33	1	50	26	21
West Virginia	37	24	40	22	31	28
Wisconsin	42	29	43	19	23	25
Wyoming	2	1	1	15	27	35

Note: Rankings do not average across to total. States without a given tax rank equal as number 1.

Source: Tax Foundation



Tax Foundation
www.taxfoundation.org