

Corporate Tax Index, 2006 - 2010

State	FY 2010		FY 2009		Change from		FY 2008		FY 2007		FY 2006	
	Corporate Tax		Corporate Tax		2009 to 2010		Corporate Tax		Corporate Tax		Corporate Tax	
	Score	Rank	Score	Rank	Score	Rank	Score	Rank	Score	Rank	Score	Rank
US	5.00		5.00		5.00		5.00		5.00		5.00	
Alabama	5.05	23	5.26	21	-0.20	-2	5.26	21	5.21	21	5.22	22
Alaska	5.02	26	5.03	27	0.00	1	5.03	26	5.00	27	5.01	28
Arizona	5.11	22	5.12	24	0.00	2	5.13	24	5.08	24	5.09	25
Arkansas	4.59	39	4.60	34	0.00	-5	4.60	34	4.56	36	4.57	37
California	4.67	34	4.29	45	0.39	11	4.29	45	4.45	40	4.46	40
Colorado	5.77	12	5.59	15	0.20	3	5.59	16	5.63	15	5.64	15
Connecticut	5.26	18	5.27	18	0.00	0	5.27	18	4.99	28	5.34	18
Delaware	3.66	49	3.77	49	-0.10	0	3.77	48	4.04	48	4.05	47
Florida	5.54	15	5.75	13	-0.20	-2	5.76	14	5.71	14	5.71	14
Georgia	5.92	8	5.93	8	0.00	0	5.94	9	5.99	6	6.00	6
Hawaii	5.79	10	5.81	11	0.00	1	5.81	12	5.86	9	5.87	9
Idaho	5.28	17	5.29	17	0.00	0	5.29	17	5.26	19	5.27	20
Illinois	4.97	27	4.97	28	0.00	1	4.99	28	4.95	30	4.96	30
Indiana	5.18	21	5.18	23	0.00	2	5.20	22	5.16	22	5.17	23
Iowa	4.27	45	4.27	46	0.00	1	4.28	46	4.26	46	4.27	43
Kansas	4.55	40	4.55	37	0.00	-3	4.57	38	4.53	38	4.53	39
Kentucky	4.50	42	4.50	38	0.00	-4	4.51	39	4.39	43	4.89	33
Louisiana	5.25	19	5.25	19	0.00	0	5.27	19	5.33	18	5.33	19
Maine	4.39	43	4.39	43	0.00	0	4.41	43	4.37	44	4.38	42
Maryland	5.58	14	5.58	14	0.00	0	5.98	7	5.93	7	5.94	7
Massachusetts	4.16	47	4.16	47	0.00	0	4.18	47	4.15	47	4.15	45
Michigan	4.03	48	4.03	48	0.00	0	3.29	49	3.47	49	3.47	49
Minnesota	4.32	44	4.32	44	0.00	0	4.34	44	4.31	45	4.23	44
Mississippi	5.62	13	5.82	10	-0.20	-3	5.94	10	5.88	8	5.89	8
Missouri	6.06	5	6.26	5	-0.20	0	6.28	5	5.83	10	5.84	10
Montana	5.42	16	5.42	16	0.00	0	5.64	15	5.59	16	5.60	16
Nebraska	4.67	35	4.67	32	0.00	-3	4.70	31	4.66	34	4.67	35
Nevada	9.44	3	10.00	1	-0.56	-2	10.00	1	10.00	1	10.00	1
New Hampshire	3.29	50	3.29	50	0.00	0	2.99	50	2.88	50	3.56	48
New Jersey	4.55	41	4.47	39	0.08	-2	4.48	40	4.45	41	3.01	50
New Mexico	4.78	32	4.58	35	0.20	3	4.60	35	4.55	37	4.56	38
New York	5.21	20	5.21	22	0.00	2	5.13	23	5.09	23	5.10	24
North Carolina	5.04	25	5.04	26	0.00	1	5.06	25	5.01	25	5.02	26
North Dakota	4.92	30	4.92	30	0.00	0	4.83	30	4.98	29	4.99	29
Ohio	4.60	38	4.63	33	-0.04	-5	4.58	36	4.48	39	4.14	46
Oklahoma	5.95	7	5.95	7	0.00	0	5.97	8	5.72	13	5.73	13
Oregon	4.86	31	5.25	20	-0.39	-11	5.27	20	5.22	20	5.23	21
Pennsylvania	4.62	37	4.42	41	0.20	4	4.43	41	4.40	42	4.41	41
Rhode Island	4.62	36	4.45	40	0.17	4	4.63	33	4.60	35	4.60	36
South Carolina	5.85	9	5.85	9	0.00	0	5.88	11	5.82	11	5.83	11
South Dakota	10.00	1	10.00	1	0.00	0	10.00	1	10.00	1	10.00	1
Tennessee	5.78	11	5.78	12	0.00	1	5.80	13	5.75	12	5.76	12
Texas	4.19	46	4.41	42	-0.23	-4	4.43	42	5.35	17	5.36	17
Utah	6.03	6	6.03	6	0.00	0	6.05	6	6.24	4	6.25	4
Vermont	4.96	28	4.77	31	0.20	3	4.68	32	4.95	31	4.96	31
Virginia	6.32	4	6.32	4	0.00	0	6.34	4	6.18	5	6.79	5
Washington	4.75	33	4.56	36	0.20	3	4.57	37	4.84	33	4.85	34
West Virginia	5.04	24	5.04	25	0.00	1	5.00	27	5.01	26	5.02	27

Wisconsin	4.92	29	4.92	29	0.00	0	4.94	29	4.90	32	4.91	32
Wyoming	10.00	1	10.00	1	0.00	0	10.00	1	10.00	1	10.00	1
District of Columbia	4.58		4.58		0.00		4.59		2.18		2.19	

Note: The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.

Source: Tax Foundation



Tax Foundation
www.taxfoundation.org