

Property Tax Index, 2006 - 2010

State	FY 2010 State Business Tax Climate Index		FY 2009 State Business Tax Climate Index		Change from 2009 to 2010		FY 2008 State Business Tax Climate Index		FY 2007 State Business Tax Climate Index		FY 2006 State Business Tax Climate Index	
	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	5.72	17	5.83	13	-0.11	-4	5.83	13	5.60	16	6.34	7
Alaska	5.84	15	5.11	27	0.73	12	5.25	21	5.54	18	5.48	19
Arizona	6.45	4	6.41	4	0.04	0	6.48	5	6.21	7	6.25	8
Arkansas	5.38	20	5.45	18	-0.07	-2	5.68	17	5.95	11	6.09	11
California	5.86	13	5.82	15	0.04	2	5.77	15	5.59	17	5.67	16
Colorado	6.34	6	6.28	6	0.06	0	6.29	7	6.06	9	6.13	10
Connecticut	3.61	48	3.05	49	0.56	1	3.04	50	2.81	49	2.12	50
Delaware	6.26	7	6.16	8	0.10	1	6.19	8	6.31	5	6.48	5
Florida	5.31	22	5.44	19	-0.13	-3	5.58	19	4.79	31	4.76	29
Georgia	4.38	36	4.31	36	0.07	0	4.41	35	5.22	23	5.26	22
Hawaii	6.13	8	6.14	9	-0.01	1	6.54	4	6.29	6	6.42	6
Idaho	6.50	3	6.50	3	0.00	0	6.81	2	6.83	3	6.90	3
Illinois	4.10	39	4.02	41	0.08	2	3.91	40	4.19	39	4.13	38
Indiana	5.87	12	6.27	7	-0.40	-5	5.66	18	4.88	29	4.90	28
Iowa	4.59	31	4.48	33	0.10	2	4.43	34	4.73	33	4.70	31
Kansas	4.56	32	4.54	32	0.02	0	4.32	36	4.63	34	4.60	33
Kentucky	5.39	19	5.43	20	-0.04	1	5.38	20	5.70	13	4.65	32
Louisiana	5.21	24	5.20	22	0.01	-2	4.75	30	5.08	25	5.22	23
Maine	3.97	41	4.07	40	-0.10	-1	3.85	41	4.22	38	4.07	39
Maryland	4.22	38	4.38	34	-0.16	-4	4.11	39	3.84	41	3.87	40
Massachusetts	3.65	45	3.59	44	0.07	-1	3.57	44	3.70	43	3.67	43
Michigan	4.54	33	5.16	25	-0.62	-8	5.15	24	4.52	35	4.94	26
Minnesota	5.82	16	5.79	17	0.03	1	5.95	11	5.65	15	5.70	15
Mississippi	5.31	23	4.89	29	0.42	6	4.95	29	5.29	21	5.36	21
Missouri	5.47	18	6.02	11	-0.55	-7	6.01	10	5.84	12	5.95	13
Montana	5.95	10	6.03	10	-0.08	0	6.02	9	5.18	24	5.12	24
Nebraska	4.53	34	3.38	48	1.15	14	3.31	48	3.52	45	3.45	46
Nevada	5.86	14	5.79	16	0.07	2	5.83	14	5.65	14	5.71	14
New Hampshire	4.08	40	4.10	39	-0.02	-1	4.48	32	4.74	32	4.33	37
New Jersey	2.86	50	2.90	50	-0.04	0	3.17	49	3.34	46	3.16	47
New Mexico	7.12	1	7.16	1	-0.04	0	7.13	1	7.50	1	7.69	1
New York	3.86	43	3.57	45	0.28	2	3.76	42	3.73	42	3.60	45
North Carolina	4.23	37	4.15	37	0.08	0	4.14	37	3.85	40	3.70	42
North Dakota	6.43	5	6.29	5	0.13	0	6.27	6	6.62	4	6.67	4
Ohio	3.57	49	3.55	46	0.02	-3	3.60	43	3.16	47	3.12	48
Oklahoma	5.08	27	5.19	23	-0.11	-4	5.16	23	5.42	20	5.56	18
Oregon	5.97	9	5.83	14	0.13	5	5.72	16	6.03	10	6.07	12
Pennsylvania	3.88	42	3.41	47	0.47	5	3.45	46	3.70	44	3.66	44
Rhode Island	3.61	47	3.72	43	-0.11	-4	3.35	47	2.70	50	2.54	49
South Carolina	5.10	26	5.12	26	-0.02	0	5.09	27	4.91	28	4.93	27
South Dakota	5.94	11	5.85	12	0.09	1	5.84	12	6.10	8	6.18	9
Tennessee	3.62	46	4.15	38	-0.53	-8	4.14	38	4.40	37	4.50	34
Texas	4.90	30	4.71	30	0.19	0	4.61	31	4.49	36	4.43	36
Utah	6.76	2	6.64	2	0.12	0	6.66	3	7.00	2	7.10	2
Vermont	3.78	44	3.73	42	0.05	-2	3.49	45	3.06	48	3.76	41
Virginia	5.04	29	4.99	28	0.05	-1	5.19	22	4.97	26	4.43	35
Washington	5.32	21	5.24	21	0.08	0	5.12	26	4.91	27	4.96	25
West Virginia	5.06	28	5.19	24	-0.13	-4	5.13	25	5.46	19	5.56	17

Wisconsin	5.14	25	4.58	31	0.55	6	4.47	33	4.81	30	4.73	30
Wyoming	4.45	35	4.35	35	0.10	0	5.00	28	5.28	22	5.37	20
District of Columbia	4.95		4.29		0.66		4.09		4.36		4.53	

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