

State Business Tax Climate Index Rankings 2008

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

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

State Business Tax Climate Index Rankings 2007

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

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

Source: Tax Foundation's State Business Tax Climate Index, available at <http://www.taxfoundation.org/publications/show/22658.html>.

State Business Tax Climate Index Rankings 2006

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

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

State Business Tax Climate Index Rankings 2004

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

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

State Business Tax Climate Index Rankings 2003

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

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