

Sales Tax Index, 2006 - 2010

State	FY 2010 Sales Tax Index		FY 2009 Sales Tax Index		Change from 2009 to 2010		FY 2008 Sales Tax Index		FY 2007 Sales Tax Index		FY 2006 Sales Tax 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	4.57	25	4.01	34	0.56	9	4.01	34	4.27	27	5.28	21
Alaska	8.12	5	8.29	5	-0.17	0	8.29	5	7.93	5	9.63	1
Arizona	3.21	46	3.30	46	-0.09	0	3.30	46	3.32	47	4.49	42
Arkansas	3.53	43	3.83	38	-0.30	-5	3.83	38	3.67	39	4.67	39
California	2.81	48	3.45	44	-0.64	-4	3.45	44	3.47	44	4.68	38
Colorado	4.27	31	5.67	10	-1.40	-21	5.67	10	6.00	7	5.12	24
Connecticut	4.51	27	4.29	29	0.22	2	4.29	29	4.04	34	4.83	34
Delaware	9.30	1	9.49	2	-0.19	1	9.49	2	9.56	2	9.53	3
Florida	4.22	32	4.40	24	-0.18	-8	4.40	24	4.62	21	5.41	18
Georgia	4.61	23	4.59	19	0.01	-4	4.59	19	4.70	19	6.33	6
Hawaii	5.27	11	5.28	11	-0.01	0	5.28	11	5.52	12	5.11	25
Idaho	5.22	12	4.97	15	0.25	3	4.97	15	4.82	17	4.76	35
Illinois	3.60	41	3.94	36	-0.33	-5	3.94	36	4.00	36	5.09	26
Indiana	4.66	20	4.51	22	0.16	2	4.51	22	5.07	15	5.81	13
Iowa	4.16	33	4.24	30	-0.09	-3	4.24	30	4.52	22	5.38	19
Kansas	4.58	24	4.54	20	0.04	-4	4.54	20	4.30	26	4.97	32
Kentucky	6.25	7	6.14	6	0.11	-1	6.14	6	6.01	6	5.88	10
Louisiana	3.13	47	3.23	47	-0.11	0	3.23	47	3.24	48	4.01	45
Maine	6.43	6	6.10	7	0.34	1	6.10	7	5.89	8	5.72	14
Maryland	5.27	10	5.06	13	0.21	3	5.06	13	5.58	11	6.08	8
Massachusetts	4.53	26	5.13	12	-0.60	-14	5.13	12	5.32	13	5.86	12
Michigan	6.13	9	5.90	9	0.23	0	5.90	9	5.70	10	5.68	15
Minnesota	3.62	40	3.70	42	-0.08	2	3.70	42	3.61	42	4.60	40
Mississippi	4.05	35	3.94	35	0.10	0	3.94	35	3.83	37	4.68	37
Missouri	4.93	16	4.36	26	0.57	10	4.36	26	4.41	24	5.87	11
Montana	9.10	3	9.30	3	-0.21	0	9.30	3	9.28	3	9.21	5
Nebraska	4.87	17	4.39	25	0.48	8	4.39	25	4.15	31	4.36	44
Nevada	3.43	44	3.32	45	0.11	1	3.32	45	3.36	45	3.36	49
New Hampshire	9.30	2	9.58	1	-0.29	-1	9.58	1	9.57	1	9.61	2
New Jersey	3.79	38	3.62	43	0.17	5	3.62	43	3.35	46	5.04	29
New Mexico	3.56	42	3.21	48	0.36	6	3.21	48	3.49	43	3.96	46
New York	4.02	36	3.86	37	0.16	1	3.86	37	4.09	32	3.48	48
North Carolina	4.14	34	3.75	41	0.39	7	3.75	41	3.63	41	4.51	41
North Dakota	4.64	21	4.22	31	0.42	10	4.22	31	4.07	33	5.28	22
Ohio	3.94	37	3.79	39	0.15	2	3.79	39	3.76	38	4.45	43
Oklahoma	3.27	45	4.14	33	-0.87	-12	4.14	33	4.03	35	5.01	30
Oregon	9.04	4	9.28	4	-0.24	0	9.28	4	9.27	4	9.24	4
Pennsylvania	4.42	29	4.30	28	0.12	-1	4.30	28	4.27	28	5.09	27
Rhode Island	5.14	13	5.03	14	0.11	1	5.03	14	4.86	16	4.74	36
South Carolina	4.76	18	4.73	16	0.03	-2	4.73	16	4.63	20	5.91	9
South Dakota	4.33	30	3.77	40	0.57	10	3.77	40	3.64	40	4.97	31
Tennessee	2.60	49	2.67	49	-0.07	0	2.67	49	2.59	49	3.49	47
Texas	3.74	39	4.17	32	-0.44	-7	4.17	32	4.17	30	4.92	33
Utah	4.47	28	4.32	27	0.15	-1	4.32	27	4.18	29	5.20	23
Vermont	5.03	14	4.66	18	0.37	4	4.66	18	4.81	18	5.54	16
Virginia	6.14	8	5.96	8	0.19	0	5.96	8	5.76	9	6.30	7
Washington	2.11	50	2.02	50	0.09	0	2.02	50	2.05	50	3.25	50
West Virginia	4.63	22	4.45	23	0.18	1	4.45	23	4.50	23	5.31	20
Wisconsin	4.69	19	4.53	21	0.16	2	4.53	21	4.35	25	5.09	28

Wyoming	4.99	15	4.73	17	0.26	2	4.73	17	5.32	14	5.43	17
District of Columbia	4.76		4.63		0.12		4.63		4.45		4.22	

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