

Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2009

[Rank of 1 indicates the most favorable among the 50 states' tax systems for business. Rankings do not average across to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Studies for 2006 to 2009 are fiscal year beginning July 1 while previous studies for 2003 and 2004 are calendar year. There was no 2005 study]

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

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AND BY COMPONENT: 2009-- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	39	26	37	39	6	37
North Dakota	30	30	35	28	34	5
Ohio	47	33	47	37	15	44
Oklahoma	18	7	26	31	1	23
Oregon	9	20	34	5	30	14
Pennsylvania	28	41	12	25	26	47
Rhode Island	46	34	42	30	50	46
South Carolina	25	9	29	13	41	26
South Dakota	2	1	1	38	37	12
Tennessee	17	12	8	48	32	38
Texas	7	42	7	29	9	30
Utah	11	6	13	24	27	2
Vermont	43	31	45	15	22	42
Virginia	15	4	20	6	29	28
Washington	12	37	1	50	36	21
West Virginia	36	25	41	20	33	24
Wisconsin	38	29	44	18	25	31
Wyoming	1	1	1	14	28	35

Source: Tax Foundation, Background Paper No. 58, *2009 State Business Tax Climate Index* (October 2008) table 2 <<http://www.taxfoundation.org/files/bp58.pdf>> accessed October 13, 2008.