

**Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2006 TO 2009**

[For fiscal year ending June 30. The higher the score, the lower the rank, and therefore, the more favorable the state's tax system is for business. See source for details. Rank is among the 50 states. There was no 2005 study. Data for 2006 to 2008 have been revised]

Location	2006		2007		2008		2009	
	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank
United States	5.00	(X)	5.00	(X)	5.00	(X)	5.00	(X)
Alabama	5.61	15	5.46	19	5.38	20	5.33	21
Alaska	7.37	3	7.30	3	7.28	4	7.33	4
Arizona	5.24	28	5.22	27	5.30	22	5.27	24
Arkansas	4.81	37	4.84	37	4.90	37	4.90	35
California	4.08	46	4.03	47	3.98	48	4.15	48
Colorado	5.88	12	5.86	11	5.94	12	5.93	13
Connecticut	4.71	39	4.88	36	4.95	36	4.83	37
Delaware	6.15	8	6.12	8	6.05	10	6.02	10
Dist. of Col.	4.39	(X)	4.40	(X)	4.49	(X)	4.55	(X)
Florida	6.86	5	6.81	5	6.92	5	6.93	5
Georgia	5.31	23	5.30	22	5.21	26	5.18	27
<b>Hawaii</b>	<b>5.33</b>	<b>22</b>	<b>5.24</b>	<b>25</b>	<b>5.32</b>	<b>21</b>	<b>5.30</b>	<b>23</b>
Idaho	5.15	30	5.11	30	5.19	29	5.12	29
Illinois	5.27	24	5.28	23	5.23	23	5.31	22
Indiana	5.92	11	5.84	13	5.99	11	5.91	14
Iowa	4.64	43	4.57	43	4.42	45	4.37	44
Kansas	5.02	33	5.07	31	5.03	33	5.10	31
Kentucky	4.72	38	4.76	39	4.97	34	4.98	34
Louisiana	5.08	32	5.04	33	4.95	35	5.01	33
Maine	4.65	42	4.73	40	4.68	40	4.71	40
Maryland	5.24	27	5.14	29	5.23	24	4.32	45
Massachusetts	4.97	34	4.98	34	5.05	31	5.02	32
Michigan	5.26	25	5.20	28	5.22	25	5.34	20
Minnesota	4.67	41	4.64	41	4.68	41	4.64	41
Mississippi	5.50	18	5.50	17	5.38	19	5.34	19
Missouri	5.48	19	5.46	18	5.61	15	5.59	16
Montana	6.14	9	6.17	7	6.32	6	6.29	6
Nebraska	4.47	45	4.40	45	4.53	43	4.58	42
Nevada	7.26	4	7.26	4	7.38	3	7.37	3
New Hampshire	6.27	7	6.02	10	6.27	7	6.17	8
New Jersey	3.76	48	4.08	46	3.83	50	3.92	50
New Mexico	5.26	26	5.26	24	5.19	28	5.20	26
New York	3.59	49	3.97	48	4.06	47	4.02	49
North Carolina	4.56	44	4.60	42	4.64	42	4.76	39
North Dakota	5.12	31	5.06	32	5.03	32	5.10	30

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2006 TO 2009 -- Con.**

Location	2006		2007		2008		2009	
	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank
Ohio	3.93	47	3.95	49	4.11	46	4.16	47
Oklahoma	5.36	20	5.39	20	5.41	18	5.43	18
Oregon	6.09	10	6.09	9	6.06	9	6.06	9
Pennsylvania	5.35	21	5.39	21	5.18	30	5.16	28
Rhode Island	3.57	50	3.72	50	3.97	49	4.19	46
South Carolina	5.23	29	5.23	26	5.20	27	5.24	25
South Dakota	7.46	2	7.48	2	7.51	2	7.51	2
Tennessee	5.50	17	5.50	16	5.49	17	5.47	17
Texas	6.43	6	6.47	6	6.21	8	6.28	7
Utah	5.74	14	5.67	15	5.52	16	5.98	11
Vermont	4.70	40	4.55	44	4.44	44	4.54	43
Virginia	5.59	16	5.70	14	5.78	14	5.73	15
Washington	5.85	13	5.85	12	5.91	13	5.94	12
West Virginia	4.94	35	4.95	35	4.84	38	4.88	36
Wisconsin	4.81	36	4.82	38	4.76	39	4.78	38
Wyoming	7.68	1	7.70	1	7.64	1	7.52	1

X Not applicable.

Source: Tax Foundation, Background Paper No. 58, "2009 State Business Tax Climate Index" (October 2008), table 1 <<http://www.taxfoundation.org/files/bp58.pdf>> accessed October 13, 2008.