

**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2010**

[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 2010 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	19	23	17	25	16	17
Alaska	3	26	1	5	29	15
Arizona	28	22	23	46	2	4
Arkansas	40	39	34	43	17	20
California	48	34	48	48	14	13
Colorado	13	12	16	31	20	6
Connecticut	38	18	24	27	34	48
Delaware	8	49	35	1	13	7
Florida	5	15	1	32	3	22
Georgia	29	8	30	23	22	36
Hawaii	24	10	44	11	12	8
Idaho	18	17	29	12	48	3
Illinois	30	27	10	41	46	39
Indiana	12	21	11	20	11	12
Iowa	46	45	42	33	33	31
Kansas	32	40	21	24	6	32
Kentucky	20	42	32	7	36	19
Louisiana	35	19	25	47	8	24
Maine	34	43	40	6	40	41
Maryland	45	14	49	10	37	38
Massachusetts	36	47	14	26	49	45
Michigan	17	48	15	9	45	33
Minnesota	43	44	37	40	38	16
Mississippi	21	13	18	35	4	23
Missouri	16	5	27	16	7	18
Montana	6	16	22	3	21	10
Nebraska	33	35	31	17	15	34
Nevada	4	3	1	44	42	14
New Hampshire	7	50	9	2	39	40
New Jersey	50	41	47	38	25	50
New Mexico	23	32	19	42	19	1
New York	49	20	50	36	47	43

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AND BY COMPONENT: 2010-- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	39	25	36	34	5	37
North Dakota	25	30	33	21	28	5
Ohio	47	38	46	37	10	49
Oklahoma	31	7	26	45	1	27
Oregon	14	31	45	4	30	9
Pennsylvania	27	37	13	29	41	42
Rhode Island	44	36	38	13	50	47
South Carolina	26	9	28	18	43	26
South Dakota	1	1	1	30	35	11
Tennessee	22	11	8	49	32	46
Texas	11	46	7	39	9	30
Utah	10	6	12	28	24	2
Vermont	41	28	41	14	18	44
Virginia	15	4	20	8	44	29
Washington	9	33	1	50	26	21
West Virginia	37	24	39	22	31	28
Wisconsin	42	29	43	19	23	25
Wyoming	2	1	1	15	27	35

Source: Tax Foundation, Background Paper No. 59, *2010 State Business Tax Climate Index* (September 2009) table 2 <<http://www.taxfoundation.org/files/bp59.pdf> > accessed October 20, 2009.