

Table 9.10-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX: 2006 TO 2011

[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]

Location	2006		2007		2008		2009		2010		2011	
	Total score	Index rank	Total score	Index rank	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)	5.00	(X)	5.00	(X)
Alabama	5.60	16	5.16	22	5.08	23	5.30	20	5.19	19	4.99	28
Alaska	7.29	3	6.99	4	7.13	3	7.32	4	7.38	3	7.39	2
Arizona	5.13	29	4.95	29	5.01	25	5.25	24	5.01	28	4.81	34
Arkansas	4.87	35	4.72	36	4.65	37	4.87	35	4.61	40	4.55	39
California	4.64	42	3.92	48	3.93	49	4.00	49	3.89	48	3.78	49
Colorado	5.70	13	5.90	11	5.89	10	5.89	13	5.63	13	5.57	15
Connecticut	4.66	41	4.69	39	4.60	38	4.81	37	4.72	38	4.01	47
Delaware	6.10	9	6.11	8	6.09	9	6.01	10	5.98	8	6.03	8
Dist. of Col.	4.06	(X)	4.49	(X)	4.53	(X)	4.53	(X)	4.72	(X)	4.57	(X)
Florida	6.85	5	6.79	5	6.67	5	6.92	5	6.62	5	6.53	5
Georgia	5.52	20	5.18	21	4.95	28	5.16	27	5.01	29	5.02	25
Hawaii	5.28	24	5.34	16	5.27	18	5.27	22	5.05	24	5.06	22
Idaho	5.08	30	5.05	26	5.09	21	5.10	29	5.21	18	5.27	18
Illinois	5.22	26	4.92	31	5.04	24	5.26	23	5.01	30	5.05	23
Indiana	5.86	12	5.72	12	5.65	13	5.88	14	5.67	12	5.79	10
Iowa	4.62	44	4.36	45	4.16	46	4.35	44	4.23	46	4.20	45
Kansas	4.99	33	4.77	35	4.87	31	5.07	31	4.93	32	4.76	35
Kentucky	4.75	38	4.96	28	4.98	27	4.95	34	5.18	20	5.22	19
Louisiana	5.05	32	4.79	33	4.75	34	4.98	33	4.74	35	4.71	36
Maine	4.64	43	4.72	37	4.72	35	4.69	40	4.83	34	4.98	31
Maryland	5.23	25	5.08	24	4.14	47	4.31	45	4.26	45	4.25	44
Massachusetts	4.87	36	4.79	34	4.80	33	4.99	32	4.73	36	4.89	32
Michigan	5.20	28	5.14	23	5.32	17	5.30	21	5.35	17	5.40	17
Minnesota	4.71	39	4.39	43	4.40	42	4.61	41	4.44	43	4.40	43

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Location	2007		2008		2009		2010		2010		2011	
	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank
Mississippi	5.57	19	5.21	19	5.09	22	5.32	19	5.16	21	5.09	21
Missouri	5.68	14	5.37	15	5.35	16	5.57	16	5.37	16	5.48	16
Montana	6.16	8	6.42	6	6.35	6	6.27	6	6.32	6	6.39	6
Nebraska	4.59	45	4.55	41	4.55	40	4.55	42	4.88	33	4.98	29
Nevada	7.07	4	7.07	3	7.07	4	7.37	3	7.05	4	6.74	4
New Hampshire	6.45	6	6.32	7	6.29	7	6.21	7	6.25	7	6.18	7
New Jersey	3.63	48	3.68	50	3.71	50	3.90	50	3.60	50	3.96	48
New Mexico	5.30	23	5.05	25	4.93	29	5.17	26	5.06	23	4.89	33
New York	3.60	49	4.29	46	4.19	45	4.13	47	3.66	49	3.73	50
North Carolina	4.70	40	4.52	42	4.52	41	4.74	39	4.66	39	4.47	41
North Dakota	5.06	31	4.87	32	4.86	32	5.08	30	5.04	25	5.14	20
Ohio	3.82	47	3.95	47	3.95	48	4.12	48	4.04	47	4.2	46
Oklahoma	5.41	21	5.20	20	5.18	19	5.40	18	4.97	31	5.0	30
Oregon	6.02	10	6.06	9	6.12	8	6.04	8	5.59	14	5.6	14
Pennsylvania	5.31	22	4.95	30	4.92	30	5.14	28	5.03	27	5.0	26
Rhode Island	3.47	50	3.80	49	4.20	44	4.18	46	4.33	44	4.5	42
South Carolina	5.21	27	4.98	27	5.01	26	5.21	25	5.03	26	5.0	24
South Dakota	7.56	2	7.18	2	7.21	2	7.50	2	7.42	1	7.4	1
Tennessee	5.58	18	5.27	17	5.16	20	5.42	17	5.10	22	5.0	27
Texas	6.41	7	5.99	10	5.79	11	6.02	9	5.70	11	5.6	13
Utah	5.67	15	5.23	18	5.71	12	5.94	11	5.80	10	5.8	9
Vermont	4.57	46	4.37	44	4.34	43	4.52	43	4.56	41	4.7	38
Virginia	5.58	17	5.51	14	5.51	15	5.70	15	5.53	15	5.7	12
Washington	5.93	11	5.67	13	5.65	14	5.94	12	5.81	9	5.8	11
West Virginia	4.93	34	4.71	38	4.66	36	4.86	36	4.73	37	4.7	37
Wisconsin	4.77	37	4.57	40	4.56	39	4.76	38	4.54	42	4.6	40
Wyoming	7.64	1	7.46	1	7.24	1	7.50	1	7.38	2	7.3	3

X Not applicable.

Source: Tax Foundation, Background Paper No. 60, *2011 State Business Tax Climate Index* (October 2010) table 1
 <<http://www.taxfoundation.org/files/bp60.pdf>> accessed November 5, 2010.