

**Table 9.14-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2011 TO 2013**

[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. 2011 and 2012 data are revised]

Location	2011		2012		2013	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
United States	(X)	5.00	(X)	5.00	(X)	5.00
Alabama	21	5.28	20	5.24	21	5.26
Alaska	3	7.44	4	7.37	4	7.34
Arizona	26	5.14	27	5.11	25	5.13
Arkansas	32	4.94	31	4.94	33	4.90
California	49	3.58	48	3.68	48	3.67
Colorado	17	5.51	16	5.41	18	5.37
Connecticut	40	4.47	40	4.53	40	4.47
Delaware	12	5.76	12	5.75	14	5.74
District of Columbia	41	4.43	41	4.48	44	4.25
Florida	5	6.84	5	6.90	5	6.88
Georgia	35	4.83	34	4.92	34	4.86
Hawaii	34	4.85	35	4.83	37	4.80
Idaho	22	5.21	21	5.23	20	5.28
Illinois	16	5.52	28	5.05	29	5.03
Indiana	11	5.99	11	5.95	11	5.95
Iowa	42	4.38	41	4.48	42	4.47
Kansas	25	5.14	25	5.13	26	5.10
Kentucky	24	5.17	22	5.20	24	5.15
Louisiana	31	4.94	32	4.93	32	4.91
Maine	38	4.70	37	4.78	30	5.01
Maryland	43	4.22	42	4.43	41	4.47
Massachusetts	28	5.12	23	5.17	22	5.17
Michigan	19	5.37	18	5.37	12	5.86
Minnesota	44	4.19	45	4.20	45	4.18
Mississippi	18	5.39	17	5.39	17	5.37
Missouri	14	5.64	15	5.48	16	5.46
Montana	7	6.30	8	6.25	8	6.22
Nebraska	30	4.99	30	4.95	31	4.96
Nevada	4	7.42	3	7.45	3	7.45
New Hampshire	6	6.35	7	6.31	7	6.25
New Jersey	50	3.44	50	3.43	49	3.40
New Mexico	37	4.76	38	4.72	38	4.71
New York	48	3.59	49	3.57	50	3.40
North Carolina	46	4.08	44	4.22	44	4.21
North Dakota	33	4.87	29	4.98	28	5.03

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**Table 9.14-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2011 TO 2013-- Con.**

Location	2011		2012		2013	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
Ohio	39	4.54	39	4.57	39	4.55
Oklahoma	29	5.05	33	4.92	35	4.85
Oregon	15	5.61	14	5.62	13	5.75
Pennsylvania	20	5.33	19	5.32	19	5.33
Rhode Island	47	3.88	46	4.18	46	4.12
South Carolina	36	4.77	36	4.82	36	4.81
South Dakota	2	7.57	2	7.54	2	7.56
Tennessee	13	5.72	13	5.69	15	5.67
Texas	9	6.12	9	6.09	9	6.09
Utah	10	6.09	10	6.05	10	6.04
Vermont	45	4.17	47	4.10	47	4.08
Virginia	23	5.20	26	5.12	27	5.09
Washington	8	6.20	6	6.36	6	6.38
West Virginia	27	5.14	24	5.16	23	5.16
Wisconsin	41	4.40	43	4.39	43	4.37
Wyoming	1	7.63	1	7.67	1	7.66

X Not applicable.

Source: Tax Foundation, Background Paper No. 64, *2013 State Business Tax Climate Index* (October 2012) table 2 <<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed October 9, 2012.