

**Table 9.14-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2013 TO 2015**

[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. 2013 and 2014 data are revised]

Location	2013		2014		2015	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
United States	(X)	5.00	(X)	5.00	(X)	5.00
Alabama	26	5.10	25	5.10	28	5.02
Alaska	4	7.26	4	7.23	4	7.22
Arizona	27	5.07	22	5.17	23	5.12
Arkansas	33	4.89	37	4.78	39	4.68
California	48	3.67	48	3.76	48	3.77
Colorado	19	5.28	20	5.21	20	5.27
Connecticut	42	4.43	41	4.49	42	4.47
Delaware	14	5.60	14	5.58	14	5.53
Florida	5	6.83	5	6.89	5	6.91
Georgia	36	4.83	35	4.81	36	4.78
<b>Hawaii</b>	31	4.93	30	5.00	30	5.00
Idaho	18	5.30	18	5.31	19	5.27
Illinois	30	4.97	29	5.00	31	4.96
Indiana	10	5.85	8	5.99	8	5.96
Iowa	39	4.53	39	4.53	41	4.50
Kansas	25	5.10	19	5.21	22	5.17
Kentucky	21	5.15	24	5.12	26	5.04
Louisiana	32	4.89	32	4.87	35	4.83
Maine	29	5.00	28	5.00	33	4.89
Maryland	40	4.49	40	4.51	40	4.50
Massachusetts	23	5.12	23	5.14	24	5.08
Michigan	13	5.71	13	5.74	13	5.64
Minnesota	45	4.27	47	4.08	47	4.07
Mississippi	17	5.32	17	5.33	18	5.29
Missouri	16	5.48	16	5.48	17	5.41
Montana	6	6.25	6	6.25	6	6.21
Nebraska	34	4.88	34	4.85	29	5.02
Nevada	3	7.40	3	7.46	3	7.46
New Hampshire	7	6.07	7	6.08	7	6.01
New Jersey	49	3.49	50	3.44	50	3.43
New Mexico	38	4.71	38	4.77	38	4.75
New York	50	3.45	49	3.47	49	3.62
North Carolina	44	4.27	44	4.32	16	5.44
North Dakota	28	5.05	27	5.05	25	5.08

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**Table 9.14-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2013 TO 2015-- Con.**

Location	2013		2014		2015	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
Ohio	43	4.39	42	4.45	44	4.41
Oklahoma	35	4.87	33	4.86	32	4.91
Oregon	12	5.78	12	5.78	12	5.74
Pennsylvania	22	5.13	31	4.96	34	4.89
Rhode Island	47	4.18	45	4.18	45	4.14
South Carolina	37	4.82	36	4.80	37	4.76
South Dakota	2	7.53	2	7.50	2	7.50
Tennessee	15	5.52	15	5.52	15	5.48
Texas	9	5.86	10	5.85	10	5.80
Utah	8	5.96	9	5.98	9	5.91
Vermont	46	4.19	46	4.15	46	4.11
Virginia	24	5.11	26	5.06	27	5.03
Washington	11	5.83	11	5.82	11	5.79
West Virginia	20	5.19	21	5.19	21	5.19
Wisconsin	41	4.46	43	4.42	43	4.46
Wyoming	1	7.63	1	7.57	1	7.58
Dist. of Columbia 1/	44	4.31	44	4.36	45	4.32

X Not applicable.

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2014 State Business Tax Climate Index* (October 2014) table 1  
<<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed October 28, 2014.