

**Table 9.12-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2016**

[A rank of 1 is more favorable for business than a rank of 50. Rankings do not average to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. Report shows tax systems as of July 1, 2015, the beginning of Fiscal Year 2016]

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

Continued on next page.

**Table 9.12-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2016 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	15	7	14	31	11	32
North Dakota	26	14	35	22	16	3
Ohio	42	26	47	30	6	11
Oklahoma	33	8	40	38	1	18
Oregon	11	37	31	4	27	10
Pennsylvania	32	47	17	25	50	38
Rhode Island	45	34	38	27	49	44
South Carolina	36	16	41	19	35	25
South Dakota	2	1	1	34	40	22
Tennessee	16	18	8	46	25	37
Texas	10	41	6	37	15	34
Utah	9	5	12	16	19	2
Vermont	46	44	44	15	17	48
Virginia	30	6	39	6	38	29
Washington	12	28	6	45	23	24
West Virginia	21	21	25	21	22	16
Wisconsin	43	32	43	13	36	33
Wyoming	1	1	1	12	30	36
Dist. of Columbia 1/	42	36	34	40	27	39

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2016 State Business Tax Climate Index* (November 2015) table 1
<<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed November 18, 2015.