

**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2018**

[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, 2017, the beginning of Fiscal Year 2018]

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

Continued on next page.

**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2018 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	11	3	13	20	6	32
North Dakota	30	16	36	34	14	2
Ohio	45	47	47	30	8	11
Oklahoma	32	9	38	36	1	15
Oregon	10	34	32	4	31	18
Pennsylvania	26	44	17	21	50	33
Rhode Island	41	30	39	22	23	43
South Carolina	37	15	41	32	29	24
South Dakota	2	1	1	33	39	25
Tennessee	14	21	8	45	22	29
Texas	13	49	6	37	26	37
Utah	8	4	11	17	21	5
Vermont	47	37	44	16	18	48
Virginia	31	6	40	10	41	31
Washington	17	46	6	48	17	27
West Virginia	19	17	25	15	28	17
Wisconsin	38	29	43	7	40	26
Wyoming	1	1	1	6	33	34
Dist. of Columbia 1/	47	26	43	34	30	45

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2018 State Business Tax Climate Index*, Table 1 (October 17, 2017)
<<https://taxfoundation.org/state-business-tax-climate-index-2018/>> accessed October 17, 2017.