

Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2019

[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, 2018, the beginning of Fiscal Year 2019]

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

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State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	12	3	16	20	7	33
North Dakota	17	23	20	32	14	6
Ohio	42	46	44	28	6	13
Oklahoma	26	9	33	39	1	19
Oregon	7	30	36	4	37	17
Pennsylvania	34	43	18	21	46	34
Rhode Island	37	32	29	23	29	43
South Carolina	35	19	34	34	27	27
South Dakota	3	1	1	33	39	28
Tennessee	16	24	8	46	22	29
Texas	15	49	6	37	18	37
Utah	8	5	10	16	16	3
Vermont	41	38	37	15	20	49
Virginia	22	10	35	10	43	30
Washington	20	44	6	49	19	25
West Virginia	19	13	28	17	30	18
Wisconsin	32	35	39	8	41	21
Wyoming	1	1	1	6	36	38
Dist. of Columbia 1/	46	27	45	25	33	47

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2019 State Business Tax Climate Index*, Table 1 (September 26, 2018)
<https://taxfoundation.org/publications/state-business-tax-climate-index/> accessed June 21, 2019.