

**Table 9.14-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2016 TO 2019**

[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. 2016 to 2018 data may differ from previous year due to enactment of retroactive statutes, backcasting of methodological changes or corrections]

Location	2016		2017		2018		2019	
	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score
Alabama	38	4.69	37	4.77	37	4.73	39	4.61
Alaska	2	7.34	3	7.25	3	7.15	2	7.35
Arizona	27	5.08	26	5.10	25	5.09	27	5.00
Arkansas	46	4.25	43	4.36	43	4.35	46	4.28
California	48	3.91	48	3.91	48	3.88	49	4.00
Colorado	18	5.26	18	5.25	18	5.28	18	5.19
Connecticut	47	4.19	47	4.17	47	4.17	47	4.23
Delaware	11	5.53	16	5.34	16	5.34	11	5.55
Florida	4	6.78	4	6.82	4	6.82	4	6.86
Georgia	34	4.81	33	4.89	31	4.92	33	4.85
<b>Hawaii</b>	35	4.72	31	4.90	34	4.86	38	4.66
Idaho	26	5.10	25	5.10	23	5.11	21	5.12
Illinois	30	4.97	28	4.99	33	4.86	36	4.74
Indiana	10	5.58	9	5.73	9	5.75	10	5.70
Iowa	42	4.40	45	4.29	46	4.30	45	4.33
Kansas	25	5.11	24	5.11	28	5.04	28	4.99
Kentucky	37	4.70	38	4.66	39	4.69	23	5.10
Louisiana	39	4.68	44	4.31	44	4.32	44	4.34
Maine	33	4.82	35	4.87	30	4.97	30	4.95
Maryland	41	4.51	40	4.47	40	4.48	40	4.53
Massachusetts	28	4.99	29	4.98	27	5.04	29	4.98
Michigan	13	5.46	12	5.50	12	5.50	13	5.45
Minnesota	45	4.36	46	4.29	45	4.31	43	4.37
Mississippi	29	4.98	30	4.98	29	4.98	31	4.95
Missouri	16	5.29	15	5.36	15	5.34	14	5.38
Montana	5	6.25	5	6.22	5	6.21	5	6.30
Nebraska	21	5.14	23	5.12	26	5.08	24	5.06
Nevada	9	5.86	7	5.92	7	5.92	9	5.81
New Hampshire	6	5.99	6	5.97	6	5.99	6	6.06
New Jersey	50	3.51	50	3.51	50	3.44	50	3.20
New Mexico	24	5.11	27	5.09	24	5.11	25	5.06
New York	49	3.84	49	3.86	49	3.87	48	4.02
North Carolina	12	5.49	11	5.55	11	5.58	12	5.52
North Dakota	19	5.24	19	5.23	19	5.23	17	5.28

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2016 TO 2019 -- Con.**

Location	2016		2017		2018		2019	
	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score
Ohio	43	4.40	41	4.46	41	4.44	42	4.51
Oklahoma	23	5.12	21	5.16	21	5.13	26	5.05
Oregon	8	5.86	10	5.73	10	5.74	7	5.88
Pennsylvania	36	4.72	32	4.90	36	4.82	34	4.85
Rhode Island	40	4.53	39	4.50	38	4.70	37	4.71
South Carolina	31	4.90	34	4.88	32	4.89	35	4.83
South Dakota	3	7.33	2	7.34	2	7.34	3	7.27
Tennessee	17	5.27	14	5.41	14	5.42	16	5.30
Texas	14	5.46	13	5.48	13	5.46	15	5.37
Utah	7	5.88	8	5.88	8	5.89	8	5.83
Vermont	44	4.39	42	4.38	42	4.39	41	4.53
Virginia	22	5.13	22	5.13	22	5.12	22	5.11
Washington	15	5.31	17	5.32	17	5.31	20	5.18
West Virginia	20	5.23	20	5.18	20	5.17	19	5.18
Wisconsin	32	4.84	36	4.80	35	4.85	32	4.87
Wyoming	1	7.62	1	7.64	1	7.70	1	7.62
Dist. of Col. 1/	45	4.37	48	4.03	48	4.04	46	4.32

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2019 State Business Tax Climate Index*, Table 2 (September 26, 2018)  
<<https://taxfoundation.org/publications/state-business-tax-climate-index/>> accessed June 24, 2019.