

**Table 9.09-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2011**

[Rank of 1 indicates the most favorable among the 50 states' tax systems for business. Rankings do not average across to total. States without a given tax rank equally as number 1 and states with identical scores rank equally. For fiscal year ending June 30]

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

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AND BY COMPONENT: 2011-- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	41	25	36	44	6	33
North Dakota	20	30	28	18	20	7
Ohio	46	39	44	35	11	45
Oklahoma	30	7	24	42	1	27
Oregon	14	45	46	4	37	5
Pennsylvania	26	38	14	28	42	44
Rhode Island	42	37	35	14	50	47
South Carolina	24	9	27	22	43	23
South Dakota	1	1	1	25	36	13
Tennessee	27	11	8	47	35	50
Texas	13	46	7	37	15	29
Utah	9	6	13	27	24	3
Vermont	38	28	40	16	21	36
Virginia	12	4	17	8	29	25
Washington	11	32	1	50	25	19
West Virginia	37	23	39	21	32	37
Wisconsin	40	29	43	19	26	30
Wyoming	3	1	1	13	28	46

Source: Tax Foundation, Background Paper No. 60, *2011 State Business Tax Climate Index* (October 2010) table 2 <<http://www.taxfoundation.org/files/bp60.pdf>> accessed November 5, 2010.