

**Table 9.15-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2012 TO 2014**

[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 as the D.C. score and rank do not affect other states. 2012 and 2013 data are revised]

Location	2012		2013		2014	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
United States	(X)	5.00	(X)	5.00	(X)	5.00
Alabama	20	5.22	20	5.22	21	5.21
Alaska	4	7.35	4	7.30	4	7.24
Arizona	27	5.12	27	5.10	22	5.20
Arkansas	30	4.97	32	4.93	35	4.89
California	48	3.77	48	3.68	48	3.76
Colorado	17	5.39	19	5.31	19	5.27
Connecticut	41	4.49	43	4.44	42	4.47
Delaware	12	5.75	13	5.75	13	5.75
Dist. of Columbia (D.C.)	41	4.52	44	4.34	44	4.37
Florida	5	6.88	5	6.84	5	6.91
Georgia	32	4.95	35	4.91	32	4.92
<b>Hawaii</b>	<b>34</b>	<b>4.91</b>	<b>31</b>	<b>4.94</b>	<b>30</b>	<b>5.02</b>
Idaho	18	5.27	18	5.31	18	5.31
Illinois	28	5.03	30	4.97	31	5.00
Indiana	11	5.89	11	5.86	10	5.99
Iowa	40	4.52	40	4.54	40	4.55
Kansas	25	5.15	26	5.11	20	5.22
Kentucky	26	5.14	25	5.12	27	5.08
Louisiana	33	4.95	33	4.92	33	4.90
Maine	37	4.78	29	5.02	29	5.04
Maryland	43	4.40	41	4.49	41	4.49
Massachusetts	23	5.16	24	5.12	25	5.09
Michigan	19	5.24	14	5.71	14	5.73
Minnesota	45	4.25	45	4.26	47	4.06
Mississippi	16	5.40	17	5.36	17	5.36
Missouri	15	5.48	16	5.46	16	5.47
Montana	7	6.28	7	6.26	7	6.24
Nebraska	35	4.90	34	4.92	34	4.89
Nevada	3	7.44	3	7.42	3	7.46
New Hampshire	8	6.27	8	6.12	8	6.08
New Jersey	50	3.46	49	3.51	49	3.45
New Mexico	38	4.74	38	4.72	38	4.72
New York	49	3.49	50	3.43	50	3.45
North Carolina	44	4.27	44	4.29	44	4.35
North Dakota	29	5.01	28	5.05	28	5.05

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2012 TO 2014-- Con.**

Location	2012		2013		2014	
	Index rank	Total score	Index rank	Total score	Index rank	Total score
Ohio	39	4.53	39	4.55	39	4.58
Oklahoma	31	4.95	36	4.88	36	4.88
Oregon	14	5.64	12	5.79	12	5.75
Pennsylvania	21	5.18	22	5.15	24	5.11
Rhode Island	46	4.21	47	4.16	46	4.14
South Carolina	36	4.86	37	4.88	37	4.86
South Dakota	2	7.52	2	7.53	2	7.52
Tennessee	13	5.65	15	5.60	15	5.59
Texas	10	6.03	10	5.91	11	5.91
Utah	9	6.04	9	5.99	9	6.01
Vermont	47	4.17	46	4.20	45	4.14
Virginia	24	5.15	23	5.13	26	5.09
Washington	6	6.34	6	6.33	6	6.32
West Virginia	22	5.18	21	5.18	23	5.19
Wisconsin	42	4.44	42	4.47	43	4.43
Wyoming	1	7.66	1	7.64	1	7.58

X Not applicable.

Source: Tax Foundation, Background Paper No. 68, *2014 State Business Tax Climate Index* (October 2013) table 2 <<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed October 9, 2013.