

**Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2017**

[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, 2016, the beginning of Fiscal Year 2017]

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

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AND BY COMPONENT: 2017 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	11	4	15	19	6	31
North Dakota	29	16	36	34	15	3
Ohio	45	45	47	29	4	11
Oklahoma	31	9	38	36	1	12
Oregon	10	35	32	4	33	18
Pennsylvania	24	44	17	20	45	32
Rhode Island	44	31	39	22	50	44
South Carolina	37	15	41	31	37	26
South Dakota	2	1	1	32	40	23
Tennessee	13	22	8	46	23	29
Texas	14	49	6	37	12	37
Utah	9	3	12	17	22	5
Vermont	47	38	44	16	20	48
Virginia	33	6	40	11	39	28
Washington	17	48	6	49	18	27
West Virginia	18	17	26	15	27	13
Wisconsin	39	30	43	7	36	34
Wyoming	1	1	1	6	31	38
Dist. of Columbia 1/	47	31	43	33	27	47

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2017 State Business Tax Climate Index*, Table 1 (September 28, 2016)  
<<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed November 1, 2016.