

**Table 9.15-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:
2014 TO 2017**

[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. 2014 to 2016 data are revised]

Location	2014		2015		2016		2017	
	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score
Alabama	35	4.88	36	4.79	35	4.76	32	4.91
Alaska	4	7.27	4	7.27	3	7.38	3	7.29
Arizona	22	5.18	24	5.13	22	5.19	21	5.21
Arkansas	38	4.72	40	4.61	41	4.50	38	4.60
California	48	3.78	48	3.76	48	3.76	48	3.76
Colorado	18	5.31	18	5.34	16	5.40	16	5.38
Connecticut	43	4.48	43	4.45	43	4.35	43	4.34
Delaware	15	5.49	15	5.45	14	5.52	19	5.32
Florida	5	6.85	5	6.84	4	6.89	4	6.86
Georgia	37	4.72	38	4.70	39	4.61	36	4.68
Hawaii	32	4.93	32	4.93	30	4.93	26	5.13
Idaho	19	5.29	20	5.25	20	5.22	20	5.22
Illinois	28	4.98	31	4.94	23	5.18	23	5.21
Indiana	10	5.82	10	5.80	10	5.81	8	5.96
Iowa	40	4.58	41	4.56	40	4.53	40	4.51
Kansas	20	5.23	21	5.20	21	5.22	22	5.21
Kentucky	27	5.00	33	4.92	33	4.91	34	4.88
Louisiana	33	4.91	35	4.87	36	4.72	41	4.39
Maine	24	5.08	29	4.97	31	4.92	30	4.96
Maryland	42	4.48	42	4.48	42	4.40	42	4.36
Massachusetts	23	5.17	25	5.12	25	5.15	27	5.13
Michigan	11	5.69	12	5.59	12	5.61	12	5.64
Minnesota	47	4.18	47	4.16	46	4.19	46	4.19
Mississippi	21	5.22	22	5.18	26	5.13	28	5.13
Missouri	13	5.52	16	5.44	17	5.39	15	5.45
Montana	6	6.36	6	6.33	6	6.31	6	6.27
Nebraska	26	5.01	23	5.16	24	5.15	25	5.14
Nevada	3	7.45	3	7.43	5	6.45	5	6.46
New Hampshire	7	6.13	7	6.09	7	6.14	7	6.11
New Jersey	49	3.50	50	3.49	50	3.42	50	3.41
New Mexico	34	4.90	34	4.87	34	4.88	35	4.85
New York	50	3.40	49	3.56	49	3.59	49	3.61
North Carolina	41	4.52	11	5.60	11	5.67	11	5.73
North Dakota	30	4.96	26	4.99	27	4.99	29	4.98

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2014 TO 2017 -- Con.**

Location	2014		2015		2016		2017	
	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score
Ohio	44	4.24	44	4.25	45	4.23	45	4.27
Oklahoma	31	4.93	28	4.97	32	4.92	31	4.95
Oregon	9	5.88	9	5.86	9	5.91	10	5.78
Pennsylvania	29	4.98	30	4.94	28	4.95	24	5.18
Rhode Island	46	4.22	45	4.20	44	4.33	44	4.30
South Carolina	36	4.75	37	4.72	37	4.69	37	4.66
South Dakota	2	7.56	2	7.55	2	7.47	2	7.49
Tennessee	14	5.51	14	5.46	15	5.44	13	5.58
Texas	12	5.52	13	5.47	13	5.55	14	5.57
Utah	8	6.05	8	5.98	8	5.98	9	5.96
Vermont	45	4.22	46	4.19	47	4.17	47	4.13
Virginia	25	5.01	27	4.99	29	4.94	33	4.90
Washington	16	5.41	17	5.37	18	5.38	17	5.38
West Virginia	17	5.31	19	5.31	19	5.36	18	5.32
Wisconsin	39	4.63	39	4.67	38	4.63	39	4.57
Wyoming	1	7.78	1	7.79	1	7.76	1	7.76
Dist. of Col. 1/	44	4.47	44	4.43	40	4.54	47	4.19

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2017 State Business Tax Climate Index* (September 28, 2016) table 2
<<http://taxfoundation.org/tax-topics/state-business-tax-climate-index>> accessed November 1, 2016.