

**Table 9.14-- STATE BUSINESS TAX CLIMATE SCORE AND INDEX:  
2015 TO 2018**

[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. 2015 to 2017 data may differ from previous year due to enactment of retroactive statutes, backcasting of methodical changes or corrections]

Location	2015		2016		2017		2018	
	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score
Alabama	36	4.79	35	4.75	35	4.83	35	4.79
Alaska	4	7.27	3	7.39	3	7.31	3	7.21
Arizona	24	5.14	22	5.20	21	5.22	21	5.21
Arkansas	40	4.60	41	4.50	38	4.59	39	4.59
California	48	3.75	48	3.75	48	3.75	48	3.71
Colorado	18	5.33	17	5.39	18	5.38	18	5.41
Connecticut	43	4.44	43	4.34	43	4.32	44	4.32
Delaware	11	5.63	11	5.68	15	5.51	15	5.51
Florida	5	6.84	4	6.89	4	6.85	4	6.86
Georgia	38	4.69	39	4.60	36	4.66	36	4.69
<b>Hawaii</b>	<b>32</b>	<b>4.92</b>	<b>31</b>	<b>4.92</b>	<b>27</b>	<b>5.12</b>	<b>27</b>	<b>5.08</b>
Idaho	20	5.24	21	5.21	22	5.21	20	5.22
Illinois	35	4.86	26	5.10	28	5.12	29	4.99
Indiana	10	5.80	10	5.81	9	5.96	9	5.98
Iowa	41	4.57	40	4.54	40	4.52	40	4.53
Kansas	21	5.20	20	5.22	20	5.22	23	5.15
Kentucky	31	4.92	32	4.92	33	4.88	33	4.91
Louisiana	34	4.86	36	4.72	42	4.35	42	4.37
Maine	28	4.97	30	4.93	29	4.97	28	5.00
Maryland	42	4.47	42	4.39	41	4.35	43	4.36
Massachusetts	25	5.11	24	5.14	25	5.13	22	5.20
Michigan	13	5.59	13	5.60	12	5.64	12	5.64
Minnesota	47	4.16	46	4.19	46	4.19	46	4.21
Mississippi	22	5.17	25	5.12	26	5.12	24	5.13
Missouri	16	5.44	18	5.38	16	5.44	16	5.44
Montana	6	6.33	6	6.31	6	6.28	6	6.28
Nebraska	23	5.16	23	5.15	24	5.14	25	5.10
Nevada	3	7.42	5	6.45	5	6.45	5	6.46
New Hampshire	7	6.10	7	6.15	7	6.14	7	6.16
New Jersey	50	3.49	50	3.42	50	3.42	50	3.35
New Mexico	33	4.87	34	4.87	34	4.85	34	4.86
New York	49	3.55	49	3.58	49	3.59	49	3.60
North Carolina	12	5.59	12	5.67	11	5.72	11	5.76
North Dakota	26	4.99	27	4.98	30	4.97	30	4.97

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2015 TO 2018 -- Con.**

Location	2015		2016		2017		2018	
	Index rank	Total score	Index rank	Total score	Index rank	Total score	Index rank	Total score
Ohio	44	4.25	45	4.23	45	4.27	45	4.24
Oklahoma	29	4.96	33	4.91	31	4.94	32	4.91
Oregon	9	5.86	9	5.91	10	5.79	10	5.80
Pennsylvania	30	4.96	28	4.97	23	5.15	26	5.08
Rhode Island	45	4.19	44	4.33	44	4.29	41	4.48
South Carolina	37	4.71	37	4.68	37	4.66	37	4.67
South Dakota	2	7.54	2	7.45	2	7.46	2	7.47
Tennessee	15	5.45	15	5.43	14	5.57	14	5.58
Texas	14	5.52	14	5.60	13	5.62	13	5.61
Utah	8	5.98	8	5.97	8	5.97	8	5.98
Vermont	46	4.19	47	4.16	47	4.14	47	4.16
Virginia	27	4.98	29	4.93	32	4.92	31	4.92
Washington	17	5.37	16	5.43	17	5.43	17	5.42
West Virginia	19	5.30	19	5.35	19	5.34	19	5.33
Wisconsin	39	4.67	38	4.63	39	4.59	38	4.63
Wyoming	1	7.77	1	7.74	1	7.76	1	7.82
Dist. of Col. 1/	44	4.43	41	4.54	47	4.19	47	4.20

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2018 State Business Tax Climate Index*, Table 2 (October 17, 2017)  
<<https://taxfoundation.org/state-business-tax-climate-index-2018/>> accessed October 17, 2017.