

**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2020**

[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, 2019, the beginning of Fiscal Year 2020]

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

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State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Unemployment Insurance	Property
North Carolina	15	3	16	21	10	34
North Dakota	16	19	20	27	13	3
Ohio	38	42	44	32	7	9
Oklahoma	27	8	33	39	1	19
Oregon	8	33	38	4	36	18
Pennsylvania	29	46	19	17	42	21
Rhode Island	39	40	29	25	31	45
South Carolina	30	4	34	31	26	30
South Dakota	2	1	1	35	44	22
Tennessee	18	24	8	47	24	31
Texas	13	47	6	36	12	38
Utah	9	12	10	22	15	5
Vermont	44	45	39	16	16	49
Virginia	25	14	35	11	41	32
Washington	19	41	6	49	19	27
West Virginia	23	15	28	18	29	17
Wisconsin	26	30	37	7	37	23
Wyoming	1	1	1	6	27	39
Dist. of Columbia 1/	47	15	45	36	35	49

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2020 State Business Tax Climate Index*, Table 1 (October 22, 2019)

<<https://taxfoundation.org/publications/state-business-tax-climate-index/>> accessed December 9, 2019.