

Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2014 TO 2020, AND SCORE: 2019 AND 2020

[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. 2016 to 2018 data may differ from previous year due to enactment of retroactive statutes, backcasting of methodological changes or corrections]

Location	2014	2015	2016	2017	2018	2019		2020	
	Index rank	Index rank	Index rank	Index rank	Index rank	Index rank	Total score	Index rank	Total score
Alabama	39	40	40	38	39	40	4.57	40	4.53
Alaska	4	4	3	3	3	3	7.27	3	7.22
Arizona	19	22	20	18	19	20	5.22	20	5.26
Arkansas	41	41	45	42	42	46	4.29	46	4.34
California	48	48	48	48	48	49	3.97	48	4.02
Colorado	20	20	18	19	17	16	5.34	17	5.30
Connecticut	47	47	47	47	47	47	4.12	47	4.23
Delaware	18	13	14	20	20	11	5.57	11	5.57
Florida	5	5	4	4	4	4	6.85	4	6.80
Georgia	30	32	34	34	34	36	4.84	32	4.91
Hawaii	29	31	32	26	26	37	4.71	37	4.68
Idaho	15	18	21	21	21	21	5.22	21	5.23
Illinois	31	36	27	24	28	35	4.85	35	4.87
Indiana	9	9	9	8	8	10	5.70	10	5.59
Iowa	42	42	43	43	44	43	4.40	42	4.38
Kansas	25	26	26	28	27	27	4.99	34	4.88
Kentucky	35	38	36	37	37	24	5.08	24	5.10
Louisiana	37	37	38	46	46	41	4.44	41	4.41
Maine	32	35	37	35	36	31	4.88	33	4.90
Maryland	40	39	39	40	40	42	4.43	43	4.37
Massachusetts	28	30	29	31	29	33	4.88	36	4.81
Michigan	11	12	13	12	12	17	5.34	12	5.54
Minnesota	44	44	44	44	43	44	4.37	45	4.35
Mississippi	26	28	30	32	32	30	4.94	31	4.96
Missouri	12	15	19	15	15	14	5.39	14	5.43
Montana	6	6	6	6	6	5	6.22	5	6.16
Nebraska	36	27	28	30	31	26	5.06	28	5.01
Nevada	3	3	5	5	5	6	5.93	7	5.88
New Hampshire	8	8	8	9	9	7	5.91	6	6.01
New Jersey	49	50	50	50	50	50	3.24	50	3.24
New Mexico	24	25	24	25	24	23	5.10	22	5.13
New York	50	49	49	49	49	48	4.00	49	4.01
North Carolina	34	11	11	10	10	12	5.47	15	5.43
North Dakota	17	17	17	17	18	15	5.39	16	5.36

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Location	2014	2015	2016	2017	2018	2019		2020	
	Index rank	Index rank	Index rank	Index rank	Index rank	Index rank	Total score	Index rank	Total score
Ohio	43	43	42	39	41	38	4.68	38	4.67
Oklahoma	22	21	23	23	23	28	4.95	27	5.01
Oregon	10	10	10	11	11	9	5.73	8	5.74
Pennsylvania	33	33	33	29	30	32	4.88	29	4.97
Rhode Island	45	45	41	41	38	39	4.63	39	4.57
South Carolina	27	29	31	33	33	29	4.95	30	4.96
South Dakota	2	2	2	2	2	2	7.28	2	7.34
Tennessee	13	16	16	14	14	18	5.29	18	5.29
Texas	14	14	12	13	13	13	5.42	13	5.46
Utah	7	7	7	7	7	8	5.84	9	5.70
Vermont	46	46	46	45	45	45	4.36	44	4.35
Virginia	21	24	25	27	25	25	5.07	25	5.02
Washington	16	19	15	16	16	19	5.28	19	5.28
West Virginia	23	23	22	22	22	22	5.11	23	5.12
Wisconsin	38	34	35	36	35	34	4.86	26	5.01
Wyoming	1	1	1	1	1	1	7.52	1	7.62
Dist. of Col. 1/	47	47	45	48	48	47	4.25	47	4.24

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2020 State Business Tax Climate Index*, Table 2 (October 22, 2019)
 <<https://taxfoundation.org/publications/state-business-tax-climate-index/>> accessed December 9, 2019.