

Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2022

[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, 2021, the beginning of Fiscal Year 2022]

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

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State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Property	Unemployment Insurance
North Carolina	11	4	16	20	13	12
North Dakota	19	9	26	30	10	9
Ohio	37	40	41	35	6	10
Oklahoma	26	10	30	37	28	1
Oregon	22	49	42	4	17	39
Pennsylvania	29	44	19	17	15	21
Rhode Island	40	37	31	24	42	49
South Carolina	31	5	33	31	36	27
South Dakota	2	1	1	34	18	38
Tennessee	8	26	6	46	33	20
Texas	14	47	7	36	37	14
Utah	10	14	10	22	7	17
Vermont	43	43	40	16	49	15
Virginia	25	16	32	11	26	42
Washington	15	39	7	49	20	24
West Virginia	21	18	28	18	9	26
Wisconsin	27	31	37	7	16	28
Wyoming	1	1	1	6	35	31
Dist. of Columbia 1/	48	25	48	37	50	39

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2022 State Business Tax Climate Index*, Table 1 (December 16, 2021)

<<https://taxfoundation.org/publications/state-business-tax-climate-index/>> accessed February 1, 2022.