

**Table 9.14-- STATE BUSINESS TAX CLIMATE INDEX RANK: 2016 TO 2022, AND SCORE: 2021 AND 2022**

[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 2021 data may differ from previous year due to enactment of retroactive statutes, backcasting of methodological changes or corrections]

Location	2016	2017	2018	2019	2020	2021		2022	
	Index rank	Index rank	Index rank	Index rank	Index rank	Index rank	Total score	Index rank	Total score
Alabama	41	38	39	41	40	40	4.51	39	4.57
Alaska	3	3	3	3	3	3	7.29	3	7.28
Arizona	24	24	24	24	23	24	5.10	23	5.10
Arkansas	46	43	43	46	44	46	4.31	44	4.42
California	48	48	48	49	48	48	3.83	48	3.59
Colorado	22	22	21	19	21	20	5.21	20	5.23
Connecticut	47	47	47	47	47	47	4.11	47	4.08
Delaware	15	23	22	13	15	16	5.35	16	5.32
Florida	4	4	4	4	4	4	6.90	4	6.93
Georgia	33	33	32	34	32	31	4.97	32	4.97
<b>Hawaii</b>	<b>37</b>	<b>30</b>	<b>33</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>4.54</b>	<b>41</b>	<b>4.52</b>
Idaho	19	19	19	21	20	21	5.21	17	5.28
Illinois	29	26	29	36	36	36	4.78	36	4.73
Indiana	10	9	9	10	10	9	5.61	9	5.64
Iowa	45	46	46	45	45	41	4.51	38	4.62
Kansas	26	27	28	31	35	34	4.89	24	5.08
Kentucky	34	37	37	20	19	18	5.28	18	5.28
Louisiana	38	45	45	42	43	42	4.50	42	4.50
Maine	35	36	36	29	28	29	4.98	33	4.96
Maryland	40	41	41	40	41	44	4.44	46	4.28
Massachusetts	27	28	25	27	34	35	4.86	34	4.95
Michigan	13	13	13	14	12	13	5.54	12	5.58
Minnesota	44	44	44	44	46	45	4.39	45	4.35
Mississippi	28	29	27	30	29	28	5.00	30	4.99
Missouri	20	16	16	15	14	11	5.56	13	5.57
Montana	6	6	6	5	5	5	6.08	5	6.05
Nebraska	30	32	34	26	31	33	4.93	35	4.93
Nevada	5	5	5	6	7	7	5.95	7	5.95
New Hampshire	7	7	7	7	6	6	6.04	6	6.01
New Jersey	50	50	50	50	50	50	3.41	50	3.34
New Mexico	25	25	26	25	25	22	5.19	28	5.05
New York	49	49	49	48	49	49	3.79	49	3.58
North Carolina	12	12	10	11	11	10	5.59	11	5.61
North Dakota	18	18	18	16	17	19	5.23	19	5.24

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Location	2016	2017	2018	2019	2020	2021		2022	
	Index rank	Index rank	Index rank	Index rank	Index rank	Index rank	Total score	Index rank	Total score
Ohio	42	39	40	38	37	37	4.65	37	4.72
Oklahoma	23	21	23	28	27	26	5.09	26	5.07
Oregon	9	10	11	9	8	15	5.38	22	5.15
Pennsylvania	36	31	36	35	33	32	4.95	29	5.00
Rhode Island	39	40	38	37	38	38	4.58	40	4.56
South Carolina	31	34	31	32	30	30	4.98	31	4.98
South Dakota	2	2	2	2	2	2	7.44	2	7.49
Tennessee	16	14	14	18	18	17	5.29	8	5.68
Texas	11	11	12	12	13	12	5.55	14	5.56
Utah	8	8	8	8	9	8	5.62	10	5.64
Vermont	43	42	42	43	42	43	4.45	43	4.43
Virginia	21	20	20	22	24	25	5.10	25	5.08
Washington	14	15	15	17	16	14	5.39	15	5.39
West Virginia	17	17	17	23	22	23	5.17	21	5.19
Wisconsin	32	35	30	33	26	27	5.03	27	5.07
Wyoming	1	1	1	1	1	1	7.74	1	7.78
Dist. of Col. 1/	47	48	48	47	47	48	3.95	48	3.86

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.