

**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2023**

[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, 2022, the beginning of Fiscal Year 2023]

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

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**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2023 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Property	Unemployment Insurance
North Carolina	10	5	17	20	13	10
North Dakota	17	9	27	28	9	7
Ohio	37	39	41	36	6	13
Oklahoma	23	4	31	39	30	1
Oregon	24	49	42	4	20	36
Pennsylvania	33	42	20	16	16	22
Rhode Island	42	40	33	24	41	49
South Carolina	31	6	28	32	35	29
South Dakota	2	1	1	34	14	37
Tennessee	14	45	6	46	33	21
Texas	13	47	7	37	38	12
Utah	8	14	10	22	8	16
Vermont	44	41	39	17	48	17
Virginia	26	17	34	12	29	39
Washington	28	37	8	49	22	25
West Virginia	20	16	29	18	10	26
Wisconsin	27	31	38	7	15	31
Wyoming	1	1	1	6	34	28
Dist. of Columbia 1/	48	29	48	39	49	38

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2023 State Business Tax Climate Index*, Table 1 (October 25, 2022)

<<https://taxfoundation.org/publications/state-business-tax-climate-index/>> accessed February 1, 2023.