

**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2024**

[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, 2023, the beginning of Fiscal Year 2024]

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

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**Table 9.13-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL AND BY COMPONENT: 2024 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Property	Unemployment Insurance
North Carolina	9	5	15	20	12	6
North Dakota	17	10	21	32	7	14
Ohio	36	39	40	36	5	12
Oklahoma	19	4	24	38	15	2
Oregon	28	49	41	4	20	38
Pennsylvania	31	41	23	16	14	21
Rhode Island	41	40	31	22	35	49
South Carolina	29	6	30	33	36	27
South Dakota	2	1	1	27	30	35
Tennessee	15	42	6	46	33	20
Texas	13	46	7	37	39	8
Utah	8	14	11	21	8	17
Vermont	43	38	39	17	48	18
Virginia	25	16	34	10	29	36
Washington	35	37	8	49	25	19
West Virginia	22	17	25	24	10	33
Wisconsin	24	32	38	6	16	28
Wyoming	1	1	1	7	34	23
Dist. of Columbia 1/	48	30	48	38	50	38

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2024 State Business Tax Climate Index*, Table 1 (October 24, 2023)  
<https://taxfoundation.org/publications/state-business-tax-climate-index/> accessed October 24, 2023.