

**Table 9.11-- STATE BUSINESS TAX CLIMATE INDEX RANK, OVERALL
AND BY COMPONENT: 2025**

[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, 2024, the beginning of Fiscal Year 2025]

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

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AND BY COMPONENT: 2025 -- Con.**

State	Overall rank	Tax index rank				
		Corporate	Individual Income	Sales	Property	Unemployment Insurance
North Carolina	12	3	21	16	20	7
North Dakota	9	7	17	15	4	12
Ohio	35	45	25	43	6	14
Oklahoma	21	5	28	32	15	6
Oregon	30	49	40	4	31	41
Pennsylvania	34	38	38	22	9	36
Rhode Island	39	35	30	26	37	48
South Carolina	33	11	24	33	42	28
South Dakota	2	1	1	31	10	22
Tennessee	8	48	1	47	33	17
Texas	7	46	1	36	40	30
Utah	16	17	9	27	12	29
Vermont	43	36	43	29	49	8
Virginia	28	24	36	10	22	38
Washington	45	47	15	50	25	44
West Virginia	23	26	29	19	17	23
Wisconsin	19	30	35	6	8	32
Wyoming	1	1	1	7	44	31
Dist. of Columbia 1/	48	32	47	41	48	25

1/ Score and rank do not affect other areas.

Source: Tax Foundation, *2025 State Tax Competitiveness Index*, Table 1 (October 31, 2024)

<<https://taxfoundation.org/research/all/state/2025-state-tax-competitiveness-index/>> accessed October 31, 2024.