

State Business Tax Climate Index Rankings
2011

State	Overall Rank	Corporate Tax Index Rank	Individual Income Tax Index Rank	Sales Tax Index Rank	Unemployment Insurance Tax Index Rank	Property Tax Index Rank
South Dakota	1	1	1	25	36	13
Alaska	2	26	1	5	31	12
Wyoming	3	1	1	13	28	46
Nevada	4	3	6	43	40	17
Florida	5	15	1	30	3	28
Montana	6	16	22	3	19	10
New Hampshire	7	50	10	1	38	35
Delaware	8	49	34	2	8	8
Utah	9	6	13	27	24	3
Indiana	10	21	11	20	12	4
Washington	11	32	1	50	25	19
Virginia	12	4	17	8	29	25
Texas	13	46	7	37	15	29
Oregon	14	45	46	4	37	5
Colorado	15	12	16	29	17	15
Missouri	16	5	25	15	9	11
Michigan	17	48	12	9	45	32
Idaho	18	17	29	12	48	2
Kentucky	19	42	32	7	34	20
North Dakota	20	30	28	18	20	7
Mississippi	21	13	19	33	4	31
Hawaii	22	10	41	10	23	14
Illinois	23	27	9	39	41	39
South Carolina	24	9	27	22	43	23
Georgia	25	8	30	23	22	38
Pennsylvania	26	38	14	28	42	44
Tennessee	27	11	8	47	35	50
Alabama	28	24	18	40	10	9
Nebraska	29	34	31	17	13	24
Oklahoma	30	7	24	42	1	27
Maine	31	43	37	6	44	26
Massachusetts	32	36	15	24	49	43
New Mexico	33	31	20	45	16	1
Arizona	34	22	23	48	2	6
Kansas	35	35	21	32	7	41
Louisiana	36	19	26	46	5	22
West Virginia	37	23	39	21	32	37
Vermont	38	28	40	16	21	36
Arkansas	39	40	33	41	18	21
Wisconsin	40	29	43	19	26	30

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North Carolina	41	25	36	44	6	33
Rhode Island	42	37	35	14	50	47
Minnesota	43	44	38	38	39	18
Maryland	44	14	49	11	47	40
Iowa	45	47	42	31	33	34
Ohio	46	39	44	35	11	45
Connecticut	47	18	47	26	30	49
New Jersey	48	41	45	36	27	48
California	49	33	48	49	14	16
New York	50	20	50	34	46	42

Note: Rankings do not average across to total. States without a given tax rank equally as number 1.

Source: Tax Foundation - Updated November 2010