



2016 STATE BUSINESS TAX CLIMATE RANKING

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
Wyoming	1	1	1	12	30	36
South Dakota	2	1	1	34	40	22
Alaska	3	30	1	5	21	21
Florida	4	17	1	17	3	20
Nevada	5	4	1	39	42	7
Montana	6	23	20	3	18	9
New Hampshire	7	48	9	2	44	43
Indiana	8	20	11	11	14	5
Utah	9	5	12	16	19	2
Texas	10	41	6	37	15	34
Oregon	11	37	31	4	27	10
Washington	12	28	6	45	23	24
Michigan	13	11	15	7	48	26
Delaware	14	50	33	1	4	15
North Carolina	15	7	14	31	11	32
Tennessee	16	18	8	46	25	37
Missouri	17	3	28	23	12	8
Colorado	18	15	16	44	33	12
Idaho	19	24	23	20	45	4
Mississippi	20	13	21	28	8	35
West Virginia	21	21	25	21	22	16
Kansas	22	40	18	32	10	19
Illinois	23	36	10	33	39	45
Arizona	24	22	19	49	9	6
Massachusetts	25	39	13	18	47	46
North Dakota	26	14	35	22	16	3
Nebraska	27	31	24	26	2	39
Kentucky	28	29	30	9	46	23
Alabama	29	25	22	41	26	17
Virginia	30	6	39	6	38	29
Hawaii	31	10	37	14	24	14
Pennsylvania	32	47	17	25	50	38
Oklahoma	33	8	40	38	1	18
Maine	34	45	26	10	41	41
New Mexico	35	27	34	48	7	1
South Carolina	36	16	41	19	35	25
Louisiana	37	38	27	50	5	28
Arkansas	38	42	29	43	43	27
Georgia	39	9	42	35	37	31
Iowa	40	49	32	24	34	40
Maryland	41	19	45	8	28	42
Ohio	42	26	47	30	6	11
District of Columbia	42	36	34	40	27	39
Wisconsin	43	32	43	13	36	33
Connecticut	44	33	36	29	20	49
Rhode Island	45	34	38	27	49	44
Vermont	46	44	44	15	17	48
Minnesota	47	46	46	36	29	30
California	48	35	50	40	13	13
New York	49	12	49	42	32	47
New Jersey	50	43	48	47	31	50

Note: Rankings do not average across to total. States without a given tax rank equally as number 1.
 Source: Tax Foundation - released November 2015