

**State Business Tax Climate Index Rankings**  
**2009**

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

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Minnesota	41	44	39	40	38	17
Nebraska	42	32	33	42	12	48
Vermont	43	31	45	15	22	42
Iowa	44	46	46	26	35	33
Maryland	45	14	50	10	31	34
Rhode Island	46	40	42	30	50	43
Ohio	47	33	47	36	15	46
California	48	45	49	43	16	15
New York	49	22	43	49	44	45
New Jersey	50	39	48	41	24	50

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

Source: Tax Foundation - 2009 Released October 2008