

## State Business Tax Climate Index, 2011 – 2012

State	FY 2012		FY 2011		Change from 2011 to 2012	
	Score	Rank	Score	Rank	Score	Rank
Alabama	5.31	20	5.35	20	-0.04	0
Alaska	7.36	4	7.44	3	-0.08	-1
Arizona	5.11	27	5.14	27	-0.03	0
Arkansas	4.94	31	4.94	32	0.00	1
California	3.71	48	3.61	48	0.10	0
Colorado	5.41	16	5.50	17	-0.10	1
Connecticut	4.56	40	4.53	40	0.03	0
Delaware	5.75	12	5.76	12	-0.01	0
Florida	6.90	5	6.84	5	0.06	0
Georgia	4.84	34	4.82	34	0.01	0
Hawaii	4.83	35	4.80	35	0.03	0
Idaho	5.23	21	5.21	22	0.02	1
Illinois	5.05	28	5.52	16	-0.47	-12
Indiana	5.99	11	5.99	11	0.00	0
Iowa	4.47	41	4.38	42	0.09	1
Kansas	5.13	25	5.14	26	-0.01	1
Kentucky	5.20	22	5.17	25	0.03	3
Louisiana	4.93	32	4.94	31	-0.01	-1
Maine	4.78	37	4.70	38	0.08	1
Maryland	4.43	42	4.21	44	0.22	2
Massachusetts	5.17	24	5.12	28	0.05	4
Michigan	5.37	18	5.37	19	-0.01	1
Minnesota	4.20	45	4.18	45	0.02	0
Mississippi	5.39	17	5.39	18	0.00	1
Missouri	5.47	15	5.63	14	-0.16	-1
Montana	6.25	8	6.30	7	-0.05	-1
Nebraska	4.95	30	4.99	30	-0.04	0
Nevada	7.45	3	7.42	4	0.03	1
New Hampshire	6.39	6	6.44	6	-0.05	0
New Jersey	3.33	50	3.34	50	-0.01	0
New Mexico	4.72	38	4.76	37	-0.04	-1
New York	3.59	49	3.60	49	-0.02	0
North Carolina	4.22	44	4.08	46	0.14	2
North Dakota	4.98	29	4.87	33	0.11	4
Ohio	4.56	39	4.54	39	0.03	0
Oklahoma	4.92	33	5.01	29	-0.09	-4
Oregon	5.62	13	5.61	15	0.01	2
Pennsylvania	5.32	19	5.33	21	-0.01	2
Rhode Island	4.18	46	3.88	47	0.30	1
South Carolina	4.82	36	4.77	36	0.05	0
South Dakota	7.54	2	7.57	2	-0.03	0
Tennessee	5.62	14	5.65	13	-0.03	-1
Texas	6.08	9	6.12	9	-0.03	0
Utah	6.04	10	6.09	10	-0.04	0
Vermont	4.17	47	4.23	43	-0.06	-4
Virginia	5.11	26	5.20	23	-0.08	-3
Washington	6.36	7	6.20	8	0.16	1
West Virginia	5.19	23	5.17	24	0.02	1
Wisconsin	4.38	43	4.40	41	-0.01	-2
Wyoming	7.67	1	7.63	1	0.04	0
DC	4.48		4.43		0.05	

Note: The higher the score, the more favorable a state's tax system is for business. All scores are for fiscal years.  
Source: Tax Foundation



Tax Foundation  
[www.taxfoundation.org](http://www.taxfoundation.org)